

Transparency matters: The concept of organizational transparency in the academic discourse

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Abstract

Although transparency is currently a buzzword in the public discourse, public relations (PR) theory has not yet produced a theory of transparency. Instead, its body of knowledge lacks theoretical depth and critical perspectives. Taking this as a point of departure, the article searches for alternative accounts on transparency, which could stimulate PR discourse and help to overcome the theoretical and normative deficits. Therefore it aims to discern whether or not the discourse in related disciplines such as business studies is more reflective and complex than in the PR domain. To determine this, we analysed 105 articles taken from Business Source Premier, one of the leading databases in the business field. Relying on a combined qualitative and quantitative analysis, our main findings are: (1) more than half of the articles set transparency in a positive frame; (2) a definition of transparency was given in only 13 articles; and (3) like in the public relations discourse, a theory-driven analysis of transparency is a desideratum. Only two articles set transparency within the context of a broader theoretical perspective. Both articles embed transparency in the paradigm of self-organizing systems. This paradigm looks to be a promising way forward for theory-oriented research on transparency in PR. One article provides the reader with a systematization of transparency which may provide a basis for a theory of transparency in PR.

Keywords

corporations, framing, public relations, theory building, transparency

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Introduction

Although roots of transparency can be found in ancient China and ancient Greece (Hood, 2006) and it is becoming a vital and necessary concept in western democracies, the term and the concept of transparency have only recently attracted more academic attention (Vaccaro et al., 2008). Transparency appears in the fields of postmodern sociology (Baudrillard, 1993; Vattimo, 1992), philosophy (Han, 2012; Westphal, 1986), political analysis (Wall, 1996), economics and financial markets (Bagella et al., 2006; Best, 2007), management studies (Berggren and Bernshteyn, 2007), studies of journalism (Allen, 2008; Singer, 2007) and accounting (Canning and O'Dwyer, 2001; Drew, 2004; Gray, 1992; Zadek and Raynard, 1995). In particular, the new market crises that occurred in the year 2000, the current financial crisis and the critique of large bureaucratic institutions, such as the European Union (EU), have triggered a significant amount of literature in the field of organizational transparency. Organizational transparency relies on the idea that organizations need to be more open and more accountable to the public. The organizational function that usually professionally deals with this phenomenon is public relations (PR). In terms of PR, organizations are expected by various stakeholders to disclose information about, for instance, their products, production processes, suppliers, decisions and decision-making processes. In PR, transparency is often seen as a precondition for trust, legitimacy and reputation (Bentele and Seidenglanz, 2008; van Riel, 2000).

In the academic PR discourse, the idea of the organizational benefits of increased transparency is rarely challenged. However, the concept of transparency is not embedded within a larger theoretical frame or model. Therefore, the present article aims to investigate the way in which organizational transparency is framed within the general management, business and public administration literature. In order to analyse the academic discourse, we have chosen the Business Source Premier database, one of the leading databases in business studies. We collected all of the articles for which the author(s) inserted the keyword 'transparency'. After a selection process, the framing of transparency in 105 articles was analysed via content analysis.

The first section of this article sketches the importance of transparency in the public discourse: it briefly discusses the most important stakeholders who demand transparency from organizations and presents the way in which transparency is portrayed in the academic PR discourse. The second section includes research questions, data and the methods used in this study. In the third section, we present the results of our analysis. Finally, in the last section, we focus on research limitations and suggestions for further research.

Transparency and PR

Transparency is one of the catchwords in the contemporary public discourse (Hood, 2007). Various stakeholders are demanding transparency from organizations. The most important stakeholders participating in this discourse appear to be shareholders, national and international watchdog organizations, the mass media and influential bloggers. As shareholders invest money in corporations, they feel entitled to financial disclosure, the disclosure of future strategies and the disclosure of the corporations' decision-making processes. The crisis in the 'new markets' and the current financial crisis have increased

this demand, which is partly met by new regulations regarding reporting and financial disclosure (e.g. the Sarbanes-Oxleys-Act (2002) and the Financial Markets Transparency Obligations Directive (Financial Markets Law Committee, 2004) and partly met through changing the corporations' mindset regarding financial disclosure from reactive to proactive transparency (Jenkinson, 2005).

International and national watchdog organizations such as Transparency International, Greenpeace and Lobbycontrol Germany continue to raise the issue of corporate transparency. Lobbycontrol Germany, for example, on a national level, is trying to promote a democratic society by demanding increased transparency in the context of lobbying. Lobbycontrol has launched a campaign to create a petition signed by people who demand more information about the relationship between large companies and the government (Lobbycontrol, 2009). In parallel, special watchdog organizations that exclusively concentrate on the PR sector have emerged. Non-governmental organizations (NGOs) such as SpinWatch, PRWatch and Corporate Watch converge in systematically observing PR activities that seek to misinform or to obscure the virtual processes within corporations or governments. SpinWatch, as an example, by means of blogs and articles continuously reports on problematic PR events and motivates 'whistleblowers' to publish their insider knowledge anonymously.

The main tasks of the western mass media (or at least the investigative portion of it) are to uncover scandals, to publicly control political and business elites and to be an advocate of the civil society (McQuail, 2000; Siebert et al., 1963). Turning opacity into transparency is one of the main aims of the mass media. This value is shared by many bloggers who nowadays supplement the traditional news media. Recently, a conference was held, entitled 'We demand transparency. The conference for peace, truth, and new economics' (September 2009), which chose to use a blog (changeandtransparency.blogspot.com) as its main channel for communications regarding transparency.

Together, these and other (powerful) stakeholders create public expectations regarding organizational transparency. Usually, these demands are answered by PR experts, as indicated in the following quotation from Rick Clancy, Senior Vice President of Corporate Communications at Sony Electronics: 'Being transparent helps all the time, in every situation. And what it does is, it builds trust, it builds relationships and it builds understanding. ... Not being transparent has a huge downside and potential for serious risk' (Clancy, n.d.). This quotation stands *pars pro toto* for the meaning of transparency in the present corporate PR discourse. Since the days of Ivy Lee's Declaration of Principles (1906), which can be seen as an initial public statement advocating corporate disclosure, transparency has been a core dimension of PR. However, it is neither elaborated as a concept nor widely discussed in the academic discourse.

In the academic PR discourse, transparency is usually at least implicitly embedded within other concepts, such as an inherent feature of communication symmetry (e.g. Grunig, 1992; Grunig et al., 2002), one step in the programme of consensus-oriented PR (Burkart, 1994, 2007), a condition for trust (Bentele and Seidenglanz, 2008, Bentele and Seiffert, 2009), as well as for PR ethics (Bowen, 2008) and relationship management (Ledingham and Bruning, 2000). With the exception of Bentele and Seiffert (2009), these well-known approaches do not theorize the term transparency, but use it in an unquestioned positive way. However, although Bentele and Seiffert model transparency

as an exposed condition for trust coming into existence, they still preserve the very positive notion. Yet, at least they partially limit their positive account by claiming that organizations have to find a balance of transparency and conflicting demands.

In simple terms, it can be said that within all these concepts, the PR manager is generally believed to be a boundary spanner, a negotiator and, as such, a person who makes the internal world transparent to the outside and the external world transparent to the inside. Holmström (2000) characterizes 'transparency' as a part of the normative phase of the institutionalization of PR as a corporate practice including ethical programmes, two-way communication, bridging strategies and openness. Similarly, Jahansoozi (2006) relates transparency to other responsible dimensions and forms of organizational behaviour, such as trust, accountability, collaboration and cooperation. In addition, Christensen and Langer (2009) detect a strong relationship between transparency and symmetry. Rawlins (2009) argues that transparency is not just openness or disclosure, but the enhancement of understanding. In this statement, the author refers to Gower (2006), who points out that information transparency means an increase in the understanding of parties who are interested in the actions or decisions of an organization.

However, most of the authors who use the concept of transparency in PR are less ambitious. McCown (2007) frames transparency in a positive light within internal relations without conceptualizing it further. Liu and Horsley simply state that 'transparency encourages honest and open communication' (2007: 390). Pratt and Adamolekun (2008) describe transparency as the opposite of manipulative and biased information. Signitzer and Prexl (2008) frame transparency as the opposite of advertising, while Palenchar and Heath (2007) characterize transparency as the opposite of propaganda and manipulation. Yang and Lim (2009) characterize transparency as a positive dimension of blog-mediated relations, while Bowen (2008) embeds transparency within a general framework of PR ethics without theorizing the concept itself.

Some authors criticize special versions of transparency. Nadesan (2011), for example, rejects the neoliberal understanding of corporate social responsibility (CSR) for concentrating on financial transparency and neglecting the requisite hierarchical component. However, these approaches do not dismiss the general concept of transparency. Only a few authors in the field of PR have challenged conventional wisdom, such as the aforementioned notions that 'transparency helps all the time' or that transparency is a precondition for trust. Christensen and Langer (2009), for example, argue that transparency is often linked to consistency in organizational communication and action, while organizations contain a large number of discrepancies. The authors suggest that transparency should also reflect these discrepancies and inconsistencies in organizations in order to let the public understand the rational and irrational movements of organizations. They implicitly reflect the ideas of Tsoukas (1997), who challenges the positive image of transparency in the information society. According to Tsoukas, a transparent information society undermines expert systems that are necessary in differentiated societies: the more information is made accessible, the less we are able to judge which parts of the information are good and right and just. Recently Christensen et al. (2011) underlined the principal argument of tolerance against corporations that tentatively adapt to the rhetoric of CSR and transparency, because this may – even trans-intentionally – lead to a morally superior society. Moreover, referring to social systems theory, they invite to a moderate

understanding of transparency. Ensuing from the requisite selectivity of observations, this notion cannot be employed in an absolute sense. Instead, different claims of important elements of organizational transparency coexist. Consequently, ongoing processes of negotiation of arguments emerge. Nevertheless, this process will never result in a final and generally accepted concept of transparency, for there is no exclusive point of epistemological insight which could abandon further discussion.

Research questions, data and methodology

Using this sketch of the academic transparency discourse in the field of PR as a starting point, we argue that academic articles should not take the positive relationship between, for example, transparency, trust and legitimacy for granted. Instead, academic reasoning should take common sense assumptions as a point of departure for in-depth investigations. We analysed academic articles in the field of business and management in order to find out whether the discourse in this domain is more reflective and more complex with regard to modelling or theorizing transparency. We formulated the following research questions:

- RQ 1: Is transparency defined? If yes, what kind of definition is given by the authors?
- RQ 2: Does the notion of transparency carry connotations, and is it embedded within a specific frame? If yes, what kind of frame is used?
- RQ 3: Do the authors try to build a theory or model of transparency? Do they at least integrate transparency into a larger theoretical concept?

We conducted a qualitative content analysis of academic articles relating to transparency. We chose the academic database Business Source Premier because this source represents a large number of (academic) journals in the business and public administration disciplines (close to 4500 journals). Our assumption was that within these fields, we would be able to detect a large number of articles devoted to or at least dealing with organizational transparency. We collected articles using the category authors' inserted keywords, which led to 350 articles in our search in August 2010. In order to narrow the results to organizational transparency, we excluded topics from the areas of natural sciences, technology and science studies. Furthermore, we excluded transparency in the field of economics, although there are some loose connections to corporate transparency. However, we included articles dealing with transparency in financial markets, if the topic was related to corporate transparency. Reflecting the idea that public relations is attached to all kinds of organizations, our interest was not restricted to business corporations but encompassed transparency and its relation to different types of organizations. That is why we also took articles on political organizations such as the European Commission into account. At the end, the number of articles decreased significantly, and 105 articles were left (see Appendix).

In order to analyse the concept of transparency, we used a variation of citation context analysis (Small, 1978). Citation context analysis helps to focus on the core elements of an analysis, rather than analysing the entire text. We chose to identify the terms

'transparency' and 'transparent' as concept markers (Small, 1978, 1984). Although we counted the frequency of the words, this was not the core task. Our main focus was on gathering information about the context of the words, hence the statement that our method is a variation of context citation analysis. Whereas in context citation analysis, the scholar tries to identify the meaning and the usage of a citation or reference, in our context, we attempted to find out how transparency is embedded and framed. By looking at the context of a word, it is possible to discover the other words and concepts to which it is related and to see whether it is presented as a solution to specific problems or as a problematic phenomenon.

Our analysis follows the work of Gamson, who stated that 'for every challenge there is a relevant discourse, particular sets of ideas and symbols that are used in the process of constructing meanings relevant to the struggle' (Gamson, 1988: 223). Scholarly texts then are meaning-creating units of communication. Applied to transparency, this means that one must detect the constructions made by scholars in order to interpret and characterize the concept of transparency. Although we are not carrying out an in-depth framing analysis using the elements 'definitions of situations', 'actors' and 'solutions' (Benford and Snow, 2000; Ruzza, 2006; Snow and Benford, 1988), we use the term 'frame' in order to state that most articles embed transparency within a specific interpretive context. To be precise: Framing analysis as a global concept is capable of explaining the genesis and concurrence of different frames within social power constellations (Carragee and Roefs, 2004). With respect to our research goal we restricted it to the identification of particular frames. Focusing on frames as interpretative contexts the analysis evades the equation of frames and simple issues – a procedure that is frequently undertaken in literature and that has contributed much to terminological confusion as well as to the inflation of the frame-concept (Vliegthart and van Zoonen, 2011).

Methodologically, framing analysis can be divided into an inductive and a deductive approach (Matthes and Kohring, 2004). Combining both approaches, we conducted a two-step analysis in order to identify the relevant frames. As a result of our quest for a critical or at least neutral perspective on transparency, first we deductively developed a coding scheme that was able to measure the very general normative framing of the word 'transparency' (positive, negative, both, neutral). Being confronted with the overwhelming dominance of the positive frame, in the second step we wished to scrutinize this frame in more depth. Therefore, we had a closer look at the use of transparency in relation to other concepts. Relying on the inductive approach, on this basis we were able to identify five further sub-frames. Examples of each coding process are provided in Tables 3 and 5. Reflecting our interest in a genuine theoretical stimulus, in addition to the framing analysis we finally explored whether the concept of transparency was embedded in a wider theoretical account or model (yes/no – if yes, a short description of the theory or model is given).

Results

Most of the articles framed transparency in a positive light and did not develop a theory of transparency or try to place transparency within a broader theoretical concept. This result was disappointing as it shows that transparency in the business and public administration fields is often connected to positive attributes without reflecting its

potential negative outcomes and without a deeper theorization of transparency. In order to present the details of the results, we have provided the reader with the following structure: first, we report some general observations, such as the disciplines the articles stemmed from. After that, we give an overview of the definitions of transparency given by the authors. Then, we turn to a discussion of the connotations (positive or negative) and the framework that is used in the articles in order to enrich transparency with certain solutions or interpretations. Finally, we focus on the few articles that provide the reader with a theory-based view of transparency.

General observations

The 105 articles vary a great deal in terms of the use of the words *transparency* and *transparent* in the text. The average frequency of both words was 38. However, we found one article that used the words just once, and one article that used the words 182 times. More than 50 percent of the articles were located within the field of business, while one-third of the articles were located within the fields of politics and public administration. With regard to the content of the business-based articles, the topics varied to a huge degree. Some of the articles dealt with the link between financial performance and corporate transparency, while others focused on corporate governance, corporate social responsibility and environmental disclosure, and some were about business negotiations. We defined politics fairly broadly to include large organizations such as the EU, different policies such as health policy and public businesses, including, for instance, the public decision-making process involved in very large infrastructure projects. These two fields cover over 85 percent of the articles. The rest of the articles applied to the fields of communication, information management, sociology and ‘other’ (Table 1).

The 105 articles were published in 66 different journals with three journals that published significantly more articles on transparency: 29 out of the 105 articles were found in the *Journal of Business Ethics*, *Corporate Governance* and the *Journal of European Public Policy*.

Definitions

Considering that we analysed articles that used the author inserted keyword ‘transparency’, it is a little surprising that only 16 out of 105 articles defined the term. The vast majority

Table 1. Number of articles and disciplines

Discipline	Number of Articles	Percentage
Business	58	55.25
Politics and public administration	33	31.43
Information management	6	5.71
Sociology	4	3.81
Communication	3	2.86
Others	1	0.95
Total	$n = 105$	100

of the articles obviously took the concept of transparency for granted and assumed that it was common knowledge and as such did not have to be described or explained further. By looking at the definitions given by the authors of the 16 articles, we can detect two types of definition.

The first and largest group (10 out of 16 articles) defined transparency in a sender-oriented way. According to these definitions, accessibility, availability and clarity are the most important characteristics of transparency. Two examples will be used to illustrate this. In their article about accountability in European mega-projects (public-private investment projects in infrastructure), Bruzelius, Flyvbjerg and Rothengatter stated that 'The transparency requirement means, *inter alia*, that all documents and other information prepared or commissioned by the government and its agencies should be made available to the public' (2002: 148). Similarly, Ray and Das argue that 'the degree of openness is defined as corporate transparency' (2009: 101).

The second group focuses not only on the sender, but also on the receiver. The definitions in this group stress the notion of understanding. In their article about transparency in long-term environmental decision-making, Drew et al. define transparency as 'information that allows all people who are interested in a decision to understand what is being decided, why, and where' (2004: 1642). Jiang et al., who analysed the content and the design of corporate governance websites, cite a definition in order to provide the reader with their understanding of transparency, which is defined as 'an individual's subjective perception of being informed about the relevant actions and properties of the other party in the interaction' (2009: 628).

General connotations

By looking at the connotations of the words 'transparency' and 'transparent', it was possible to detect an overarching interpretation of transparency in the articles. We differentiated between four connotations of transparency: positive, negative, neutral and both (Table 2).

As in the PR transparency discourse, the articles collected from the Business Source Premier database mostly carried positive connotations. A total of 68 of the articles drew a solely positive picture of organizational transparency or transparency in negotiations, while 24 did not provide the reader with a positive or negative attitude towards transparency and 13 argued that transparency can have both positive and negative effects. Some examples will now be used to illustrate these connotative frames.

Table 2. The connotations of transparency

Connotations of transparency	Number of articles	Percentage
Positive	68	64.76
Neutral	24	22.85
Negative	0	0.00
Positive and negative	13	12.38
Total	105	100

Table 3. The connotations of transparency – coding examples

Connotation	Coding Example	Article
Positive	'Financial transparency and information disclosure are extremely important elements of good corporate governance.'	Chen et al. (2007: 644)
Neutral	'In order to compensate for the slow and incremental nature of democratization, the Commission has sought to develop elements of substitute democratic legitimation via the transparency programme which attempts to bridge the gap between Brussels and member state citizens, and the creation of supportive networks.'	Héritier (2003: 269)
Negative	–	–
Positive and negative	'In addition, although transparency seems to solve, for example, problems of efficiency in flows of materials, product development and supplier search, new levels of transparency also seem to produce "new" types of problems.'	Hultman and Axelsson (2007: 633)

The positive connotations indicate that, whenever transparency is used by organizations of any kind, it is a solution to individual, organizational or societal problems, or at least a part of the solution. Transparency is presented by the authors as a tool that can help to fix a problem or to prevent a problem from arising (for example, Birch, 2008). Within these positive interpretations, it is argued that secrecy leads to economic inefficiency, while transparency increases efficiency through involving stakeholders in decision-making processes (Hebb, 2006).

Many of the articles which use a neutral approach take the concept of transparency as a point of departure for specific research questions, such as the question of whether or not limited corporate transparency leads to more public demands for corporate governance systems (Bushman et al., 2004). A second example to illustrate this perspective is the article by Garcia (2002) which deals with negotiations in businesses. By marking the difference between perceived and actual transparency, this paper argues that an 'illusion of transparency' results from the biased views of powerful and less powerful negotiators.

One example of the mixed approach is a statement made by Bansal and Kistruck (2006: 165), who on the one hand value the general trend of corporate transparency but on the other highlight the risks of full transparency:

Some firms choose to avoid the appearance of 'green washing' by being completely transparent and providing extremely detailed information about their environmental performance. But transparency can be a trap. Greater public scrutiny limits the latitude a firm has to select and implement environmental remediation and protection measures.

Another example emphasizes that organizations and scholars should not have naive assumptions about the relationship between transparency and legitimacy, because too much transparency could also damage legitimacy (Curtin and Meijer, 2006).

When we looked at the connotations of transparency in the individual disciplines, we expected transparency to be widely accepted as a positive value and concept in the field of

public administration and politics, but more heavily criticized in the field of business: for example, in business, full transparency may have a negative impact on the future performance of the firm, because competitors might gather important information about strategies, financial resources, etc. Our results, however, state the opposite. In the business field, only six articles featured some critical reflections, whereas half of the articles adopted a positive perspective. It was also surprising that just over half of the articles in the field of politics and public administration used a positive frame, and many used a mixed approach. A counterintuitive but possible explanation is that transparency as a core concept and a widely accepted value of democratic societies is more commonly questioned in politics, perhaps because it is such an accepted institution. In the business field, the situation is different: transparency has only recently entered the arena of the public discourse as a public demand. Therefore, at present, most academics might view transparency as a solution to the growing criticism of businesses in society and do not focus on the problematic aspects of transparency.

Special frames of transparency

By taking a closer look at the articles in which transparency has positive connotations, it is easy to detect special frames of transparency. First, we found an *ethical frame*, consisting of general ethical arguments or specific corporate policies and programmes, such as corporate governance or CSR. This is the biggest sub-frame (18 articles). We characterized the second frame as an *efficiency and effectiveness frame* (15 articles). Within this frame, it is argued that transparency improves market performance as well as the performance of corporations. Our third group is the *communications and relationship frame* (12 articles). Authors using the communications frame argue that transparency fosters public debate and discussion, as well as relationships between collective or individual actors. The fourth frame can be described as the *law and regulations frame* (12 articles). Articles within this frame claim that transparency should be institutionalized in special policies or fostered by governments. The last frame we detected is the *financial frame* (seven articles). Within this frame, authors argue that transparency increases financial profits, or at least that opaqueness decreases profits.

Within the ethical frame, a variety of arguments exist for enhancing transparency through corporate policy and programmes. Some arguments refer broadly to a new definition of business in society. When Birch (2008) argues that transparency could help to reposition businesses as social and public organizations, transparency is framed as one way

Table 4. Positive frames

Positive connotations	68
Ethical frame (including corporate governance and corporate social responsibility)	18
Communications and relationship frame	12
Law and regulations frame	12
Efficiency and effectiveness frame	15
Financial frame	7
Other	4

to embed corporations in society and to connect them to social values instead of connecting them solely to economic values. In addition, Marshall et al. (2007) frame transparency within a macro-ethical perspective by stating that transparency is a pre-condition of a sustainable and equitable society. Some articles within the ethical frame focus more specifically on programmes and policies such as corporate governance and corporate social responsibility: Chen et al., for example, argue that transparency and the disclosure of information are ‘extremely important elements of corporate governance’ (Chen et al., 2007: 644). Similarly, Patel et al. (2002), Aksu and Kosedag (2006), Ernst (2004), Bhasin (2010), Chiang and He (2010) and Holm and Schøler (2010) see transparency as a core concept of corporate governance. Dubbink et al. frame transparency as a ‘crucial condition’ for corporate social responsibility (2008: 391). Finally, Dillenburg et al. directly connect ethics and transparency when they state that ‘selling yourself as ethical involves a higher duty of information. We would add a duty of transparency as well’ (2003: 169).

Table 5. Positive frames – coding examples

Sub-frame	Coding example	Article
Ethical	‘A pre-condition of a sustainable and equitable society is transparency, in word and deed; the results in this paper suggest that corporate citizenship efforts, by means of engagement and dialogue, may be useful in driving higher-quality disclosure through “negotiated transparency”.’	Marshall et al. (2007: 58)
Communications and relationship	‘Nuclear waste cleanup is a challenging and complex problem that requires both scientific analysis and dialogue among a variety of stakeholders. This article describes an effort to develop an online information system that supports this analytic-deliberative dialogue by integrating cleanup information for the Hanford Site, and making it more “transparent”.’	Drew et al. (2004: 1641)
Law and regulations	‘In the end, I highlight the continuing need for greater firm-level transparency, which may only be achieved if public policy forces firms to release information.’	Overdeest (2005: 77)
Efficiency and effectiveness	‘Process transparency therefore fosters efficient co-operation between German management and Polish employees in the integration change process. Without this buffer, negative secondary effects are expected to lead to a deterioration in the co-operation between German management and Polish employees and to a lower increase in productivity.’	Piske (2005: 299)
Financial	‘Greater transparency and strengthened internal control environments can reduce the likelihood of financial fraud.’	Felo (2008: 21)

The communications and relationship frame focuses mostly on the accessibility of information, on the public understanding of corporate action, and on public debate and discussion. An example of this frame is the article by Drew et al. (2004). According to these researchers, greater transparency allows more individuals to access organizational information. In their view, this empowers these individuals to contribute meaningfully to debates and discussions. Strategically speaking, Ray and Das (2009) point out that voluntary disclosure is no longer a mere means of providing information to investors and other stakeholders, but is emerging as a strategic tool for managing stakeholder relationships. More relationship management-oriented articles argue that communication regarding companies' decision-making processes 'is an essential condition for ensuring that a company's shareholders and stakeholders are able to evaluate and relate to the company' (Parum, 2006: 561). In another article, Parum states that transparency is a prerequisite for constructive interaction between stakeholders and corporations (2005). A different and more organizational communications approach is used by Levay and Waks (2009). They look at how transparency techniques are internally negotiated between managers and employees, and show that once installed, transparency techniques cannot be erased.

Within the law and regulations frame, the articles refer to transparency regulations, claims that corporate transparency should be forced using public policy and political accountability. Overdeest, for example, emphasizes that a greater level of corporate transparency 'may only be achieved if public policy forces firms to release information' (Overdeest, 2005: 77). Hale is much more demanding when he says that while there is a great deal of rhetoric surrounding transparency, 'policymakers have yet to employ it to the fullest extent' (Hale, 2008: 90f.). In addition, Wang (2005) complains that in China, the sharing of information between the government and the rest of society is systematically inconsistent.

Transparency fosters organizational efficiency and effectiveness: such is the general message of the efficiency and effectiveness frame. Some of these articles, such as those by Hebb (2006) and Piske (2005), refer to the efficiency of decision-making or change management processes. While Hebb argues that opacity and secrecy distort efficiency in decision making, Piske states that process transparency fosters efficient cooperation in change processes. Others refer to the efficient functioning of markets that could be diminished without transparency (Barth et al., 2003) and the enhancement of information visibility through formalized procedures (Hsu et al., 2009).

The dominant line of argumentation in the financial frame is that low levels of transparency cause financial risks or vice versa: greater transparency may lead to better financial performances from markets and firms. Chang et al. (2007), for example, refer to the International Monetary Fund, which identifies the low transparency of Korean firms as one of the primary causes of the financial crisis that hit Korea in 1997. Similarly, Felo (2008) argues that greater transparency can reduce the likelihood of financial fraud. While promoting transparency in oil companies, Gulbrandsen and Moe state that transparency 'may lead to long-term benefits for all oil companies in the shape of ... decreased transaction costs' (2005: 56).

Amongst the articles that feature mixed connotations, it is not possible to detect groups of frames, because this field consists of just 13 articles. The authors draw not only on the positive aspects of transparency, but also on its potential risks. Some authors question the causality of enhanced legitimacy through transparency (Curtin and Meijer, 2006; Héritier, 2003). They state

(both explicitly and implicitly) that greater transparency puts a burden on organizations to be even more transparent: by saying that they will be transparent, organizations become accountable and the public then expects them to behave as they say they will. This expectation fosters yet more transparency. Hüller (2007) points out that greater transparency in European policy-making processes could give lobbyists an opportunity to gain an even greater influence over decision-making processes, because they would know exactly which buttons to press. Some of the other articles featuring mixed frames mention the unintentional consequences of transparency (Lennerfors, 2007; Lewis and Stiles, 2004). Transparency, for example, might compromise the integrity of organizations: 'the risk is that like the Emperor, too much will be revealed' (Lewis and Stiles, 2004: 469). In the same manner, Vaccaro and Echeverri argue that the disclosure of more information to the public may reduce stakeholders' willingness to collaborate: 'higher awareness may lead to lower perceived transparency' (2010: 490). Even more critically and based on the ideas of Foucault, Jackson and Carter argue that transparency in the field of corporate governance is often used to highlight the superficial attractiveness of the corporation: 'what is illuminated is not, and is not intended to be, significant' (1995: 888).

Theory-driven approaches to transparency

As there is a lack of theory about transparency in the academic PR discourse, we particularly wanted to look at theoretical perspectives of transparency in the management field. Theoretical approaches can help academics as well as practitioners to deepen their understanding of a phenomenon, because theories frame and summarize empirically produced knowledge (Luhmann, 1990). In order to differentiate articles that are theory driven from those that are not, an understanding of the term 'theory' is needed. According to Niklas Luhmann, one of the leading theorists in the field of sociology, a theory in a broad sense can be interpreted as a self-limiting context consisting of multiple related terms. In other words, the terms of a theory define each other, whereas the outside world can only be addressed by means of these terms (Luhmann, 1990). We argue that, in the social sciences, theory building is less attached to law-like explanations than to a deeper understanding of social processes (Flyvbjerg, 2001). We classify an article as theoretical if it represents a set of reciprocally defined terms that shed light on the most important aspects of the social subject in question and thereby describe a process in abstract terms and provide the reader with new insights.

Taking this Luhmann-based understanding of theory into account, and given the mere casual occurrence of definitions of transparency in the analysis corpus mentioned above, the apparent lack of theory is not surprising. None of the articles examined develop a genuine theory of transparency. Only two of them situate their study in the broader context of an existing theory. However, even in these cases, the theoretical framework is not employed primarily to develop a more complex notion of transparency, but rather to envision a highly normative role that transparency should play in a sound society. Interestingly, both articles rely on theories from the context of the paradigm of self-organizing systems (Krohn et al., 1987; Luhmann, 1990). The article by Dubbink et al. (2008) concentrates on the issue of the role that a government should play in fostering a healthy national CSR culture. They refer to the paradigm of self-organizing systems with purely normative intentions, because they are looking 'for the best policy to enhance CSR transparency of market actors' (Dubbink et al., 2008: 392). Prevailing governmental

approaches such as the 'command and control strategy' as well as the 'facilitation strategy' are rejected, because according to the authors, they do not meet the criterion of efficiency (Dubbink et al., 2008: 394ff.). While pursuing the aim of proposing a suitable government policy, Dubbink et al. neglect the analytical potential of the systems approach. The few pieces of information they offer with regard to the systems approach are hardly compatible with the literature on self-regulating systems. Although they cite Luhmann, the author who made the most respectable contribution to the modern theory of social systems, they treat the political system as an outstanding subsystem of society. This idea is contrary to Luhmann's central notion of the 'heterarchy' of functional systems (Luhmann, 2000). Furthermore, Dubbink et al. declare fully self-regulating systems to be a normative 'ideal', which politics should support for the reason that it 'coincides with the ultimate governmental goal of a well-organized society, under the condition that there are minimal governmental maintenance costs involved' (2008: 397). By contrast, in Luhmann's approach, a social system displays a self-regulating character as an inherent mechanism, irrespective of the question, if an outside observer – such as a government – assesses its behaviour as being helpful for society (Luhmann, 1997). Unfortunately, the article does not move beyond this state of discussion. The reader is not told which elements the systems are composed of, how their boundaries can be identified and in what way they (are able to) interact with each other. Even more relevant in this case, the authors do not provide the reader with the opportunities and limitations of transparency in this theoretical setting.

Similar to the first article, Thomas N. Hale (2008), in his paper, explores the factors that are beneficial for enhancing the transparency of global actors. Without supplying empirical justification, he identifies 'market pressure', 'internal norms' and 'discourse' as paramount tools (Hale, 2008: 73). As he is obliged to forms of direct democracy, he is especially interested in the latter two. From Luhmann's theory, he derives the idea that, as a result of functional differentiation, (national) governments cannot cope with the coercive problems of extremely specialized systems. Instead, these problems have to be resolved by self-regulating subsystems, and the impact of their efforts reflects onto society as a whole. This is why Hale suggests that small political communities that are 'largely ad hoc, transitory and specific to the transnational problems that give rise to them' (2008: 90) should be created around existing powerful international organizations. With regard to Teubner's theory of reflexive law (Teubner, 1983), which combines the ideas of Habermas (the ideal speech situation) and Luhmann, Hale argues that the dialogical activities between the community and the corporation in question evoke a system that implies strong forms of transparency (disclosure, truth and credibility). The problematic aspect of Hale's theory is the combination of incompatible approaches – Habermas provides the reader with a normative view, while Luhmann is descriptive and explicitly anti-normative – which is not addressed in the article.

Both articles use the paradigm of self-regulating systems in order to express normative suggestions and thereby fail to see that this theory, at its very core, is descriptive and not at all prescriptive. Less normative but very systematic (at least in part) is the approach of Nicolaou (2010), who delivers a systematization of transparency that may serve as a genuine approach to a model of transparency, including different types and stages of the phenomenon. In his article about integrated information systems and transparency in business reporting, Nicolaou argues that transparency can be differentiated into relational, reporting, process and data transparency, and that the relational capital of transparency

bears the most value for organizations. Although not explicitly marked as a theoretical approach to transparency, this idea could be a point of departure for a communicative theory of transparency that could be linked with broader sociological theories.

Limitations, summary and future research

The findings of the present study are, of course, limited. Although we chose a leading database (Business Source Premier), the research should be broadened in order to include other databases and books about transparency as well. Furthermore, our study is limited to keywords, and not all journals publish keywords.

Our assumption that the academic discourse of transparency would be reflective, critical and theory driven is not supported by the data. It is not only the academic PR discourse of transparency that lacks reflective perspectives and theory building, but also the academic discourses in the fields of business, politics and public administration. Only 16 articles out of 105 that we analysed gave a definition of transparency. Furthermore, the majority of the articles only emphasized the (potential) benefits of transparency. Only 13 articles discussed mixed connotations, noting that transparency can have positive effects on the one hand but carries risks and unintended consequences on the other hand. The articles that focused on positive connotations can be sub-categorized into five different frames: the ethical frame; the communications frame; the law or regulations frame; the efficiency and effectiveness frame; and the financial frame. Only three articles made suggestions as to how transparency could be embedded within a larger theoretical framework or differentiated in order to provide a basis for theory building.

However, the results of the content analysis as well as the analysis of the theoretical perspectives can be seen as points of departure for further research. By looking at the positive and mixed approaches, we were able to condense some of the perspectives into pre-stages of theoretical concepts. The ethical and the law and regulations frames could provide a starting point for a normative theory of transparency. The financial and the efficiency and effectiveness frames could form the basis of a business-oriented, rationalist and praxeological model of transparency. The communications frame, combined with some elements of the mixed frame (such as the idea of unintended consequences) could be a natural fit with the paradigm of self-organizing systems that, at its core, deals with communication and the consequences of communication in a complex world. Dubbink et al. (2008) and Hale (2008) provide some (debatable) stimuli in this direction. Future research should respond to such stimuli.

By reflecting on the results of this study, we want to provide the reader with some general proposals for future research on the subject. As it was our primary intention to look for the state of discussion and for fruitful impulses for PR research on the topic in different disciplines, we do not aim to create (the framework for) our own original theoretical account for transparency, but to integrate findings. To develop (the foundations of) a theoretical account will be the logical next step. We suggest that future research should firstly build on the academic management discourse, dealing with interventions in complex systems (Malik, 2003; Willke, 1999). Instead of assuming the positive nature of transparency, PR theory should be open to and informed by research on complex systems (Nothhaft and Wehmeier, 2007) in order to deal with the phenomenon of transparency. Transparent relations with all

stakeholders can have positive as well as negative effects. Implementing a regime of transparency within an organization is an experiment with an uncertain outcome. Therefore, general insights and patterns cannot be drawn from observations of organizations that implement transparency. Researchers should acknowledge that complex interventions create contextually appropriate solutions that are unique (Kurtz and Snowden, 2003) and that cannot be handled by a 'pseudo-analytic model of best practice' (Snowden, 2002: 111). If PR scholarship fails to reflect on complex systems and unintended consequences, organizational transparency will be no more than the latest fashion, designed by consultants to make some money and by researchers in order to improve their reputation.

Second, future research should build a PR theory of transparency based on sociological theory in order to provide an in-depth understanding of transparency. If one reconsiders the systematization of Nicolaou (2010) that is mentioned in the theory section, the first steps have already been made. By adopting the term 'relational capital', Nicolaou's systematization of transparency can be linked to broader theoretical concepts, such as those of Bourdieu (1983) or Putnam (2000), and can therefore be theoretically grounded. Third, there is a need to relate transparency to communication. More studies in the style of Levay and Waks (2009) should be carried out in order to look at how transparency regimes and techniques are communicatively institutionalized in organizations and how they are adopted and changed by the people using them. Such empirical studies could demonstrate how transparency changes the organization and how people communicatively negotiate and change regimes of transparency. Thereby, PR research could be linked to organizational communication studies, which would provide many insights into the interplay of strategic and non-strategic communication.

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Appendix

Author	Title	Journal	Year/vol. (issue): pp.
Alpay, Guven/Bodur, Muzaffer/Ener, Hakan,	Comparing board-level governance at MNEs and local firms: Lessons from Turkey	<i>Journal of International Management</i>	2005/11(1): 67–86
Audi, Robert	Some dimensions of trust in business practices: From financial and product representation to licensure and voting	<i>Journal of Business Ethics</i>	2008/X(80): 97–102
Baerns, Barbara	Separating advertising from programme content: The principle and its relevance in communications practice	<i>Journal of Communication Management</i>	2003/8(1): 101–12
Bansal, Pratima/Kistruck, Geoffrey	Seeing is (not) believing: Managing the impressions of the firm's commitment to the natural environment	<i>Journal of Business Ethics</i>	2006/X(67): 165–80
Barth, James R./Trimbath, Susanne/Yago, Glenn	Before the Enron collapse: What corporate CFOs around the world said about the status of accounting and disclosure practices	<i>Review of Pacific Basin Financial Markets and Policies</i>	2003/6(4): 433–40
Vander Bauwhede, Heidi/Willekens, Marleen	Disclosure on corporate governance in the European Union	<i>Corporate Governance</i>	2008/16(2): 101–15
Birch, David	Working and fighting for progress, for prosperity, for society: Brave new business worlds before and beyond corporate citizenship	<i>Journal of Corporate Citizenship</i>	2008/X(29): 25–32
Brown, Niik/Michael, Mike	From authority to authenticity: The changing governance of biotechnology	<i>Health, Risk and Society</i>	2002/4(3): 259–72
Bushman, Robert/Chen, Qi/Engel, Ellen/Smith, Abbie	Financial accounting information, organizational complexity and corporate governance systems	<i>Journal of Accounting and Economics</i>	2004/37(X): 167–201
Chang, Jinho/Cho, Young Jun/Shin, Hyun-Han	The change in corporate transparency of Korean firms after the Asian financial crisis: An analysis using analysts' forecast data	<i>Corporate Governance</i>	2007/15(6): 1144–1167
Chen, Wei-Peng/Chung, Huimin/Lee, Chengfeng/Liao, Wei-Li	Corporate governance and equity liquidity: Analysis of S&P transparency and disclosure rankings	<i>Corporate Governance</i>	2007/15(4): 644–60

Appendix. (Continued)

Author	Title	Journal	Year/vol. (issue): pp.
Williams, Cynthia Clark	Trust diffusion: The effect of interpersonal trust on structure, function, and organizational transparency	<i>Business & Society</i>	2005/44(3): 357–68
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Gulbrandsen, Lars H./ Moe, Arild	Oil company CSR collaboration in 'new' petro-states	<i>Journal of Corporate Citizenship</i>	2005/X(29): 53–64
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Luan, Chin-Jung/Tang, Ming-Je	Where is independent director efficacy?	<i>Corporate Governance</i>	2007/15(4): 636–43
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