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**1. Ramin. Ghadiri**<sup>ID</sup>: PhD Student, Department of Educational Management, Sari Branch, Islamic Azad University, Sari, Iran

**2. Reza. Yousefi Saeedabadi**<sup>ID</sup>: Assistant Professor, Department of Educational Management, Sari Branch, Islamic Azad University, Sari, Iran (Email: Yousefi@iausari.ac.ir)

**3. Mohammad. Salehi**<sup>ID</sup>: Professor, Department of Educational Management, Sari Branch, Islamic Azad University, Sari, Iran

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# Identification and Ranking of the Dimensions of Organizational Transparency with a Cognitive Approach at Mazandaran University of Medical Sciences

## ABSTRACT

Organizational transparency is recognized as one of the fundamental principles of effective and efficient organizational management. The overall aim of the present study was to identify and rank the dimensions of organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences. In terms of purpose, the study was applied, and in terms of data type, it adopted a mixed-methods (qualitative–quantitative) exploratory design. In the qualitative phase, the grounded theory method was employed, and in the quantitative phase, a descriptive–survey approach was used. The statistical population in the qualitative phase consisted of university professors and experts, as well as experienced administrators of Mazandaran University of Medical Sciences ( $n = 25$ ), and in the quantitative phase, faculty members of Mazandaran University of Medical Sciences ( $n = 630$ ). In the qualitative phase, 17 participants were selected using purposive non-random sampling based on the principle of theoretical saturation, and in the quantitative phase, 239 participants were selected using stratified random sampling based on Cochran's formula. Data collection in the qualitative phase was conducted through semi-structured interviews, and in the quantitative phase through a researcher-developed questionnaire comprising 60 items. The face and content validity of the instrument were confirmed. Data analysis was performed using confirmatory factor analysis and the Friedman test. Organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences comprises eight dimensions: human resource management, accountability, participation and inclusion, organizational culture, commitment to transparency, education and empowerment, information transparency, and transparency in social responsibility. The ranking of the dimensions of organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences differs, such that information transparency, with a mean rank of 5.34, ranked first, while participation and inclusion, with a mean rank of 4.04, ranked last. Information transparency is one of the most important dimensions of organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences and plays a vital role in creating a healthy and credible educational and research environment.

**Keywords:** Organizational transparency; cognitive approach; university of medical sciences

## Introduction

Organizational transparency has increasingly been recognized as a core pillar of effective management, good governance, and sustainable organizational development, particularly in complex and knowledge-based institutions such as universities and medical sciences organizations. In contemporary management literature, transparency is no longer limited to the disclosure of information; rather, it is conceptualized as a multidimensional construct encompassing accountability, ethical conduct, participatory decision-making, clarity of processes, and cognitive alignment between organizational actions and stakeholders' perceptions (1, 2). As organizations operate in environments characterized by heightened public scrutiny, regulatory

complexity, and growing stakeholder expectations, transparency has emerged as a strategic necessity rather than a discretionary managerial choice (3).

In public-sector and academic institutions, organizational transparency plays a particularly critical role due to their social missions, public funding structures, and responsibility for producing public value. Universities of medical sciences, in particular, occupy a sensitive position at the intersection of education, research, healthcare delivery, and public trust. Inefficiencies, ambiguity, or opacity in such institutions can have far-reaching consequences, including diminished organizational health, reduced employee engagement, erosion of social legitimacy, and weakened service quality (4, 5). Consequently, understanding how transparency is structured, perceived, and prioritized within these organizations is essential for improving both managerial effectiveness and institutional credibility.

Recent studies have emphasized that organizational transparency is closely linked to administrative health, organizational growth, and the prevention of administrative and financial corruption. Transparency enhances rule compliance, reduces discretionary abuse of power, and strengthens ethical climates within organizations (6, 7). In governmental and quasi-governmental organizations, transparent systems contribute to accountability mechanisms, reinforce public oversight, and facilitate trust-based relationships among employees, managers, and external stakeholders (8, 9). Empirical evidence further suggests that transparency positively affects organizational performance outcomes such as efficiency, employee voice, and institutional learning (10, 11).

Despite the growing consensus on the importance of transparency, the literature reveals considerable variation in how the concept is defined and operationalized. Some scholars emphasize structural and procedural dimensions, such as information disclosure systems and formal accountability mechanisms, while others focus on cultural, ethical, and behavioral aspects (2, 12). This divergence has led to calls for more integrative frameworks that capture both the objective and subjective dimensions of transparency. In this regard, cognitive approaches to organizational transparency have gained increasing attention, as they highlight how transparency is perceived, interpreted, and internalized by organizational members rather than merely how it is formally implemented (13, 14).

A cognitive approach to organizational transparency assumes that transparency is not solely embedded in policies, regulations, or technological infrastructures, but also in mental models, shared meanings, and interpretive schemes held by individuals within the organization. From this perspective, transparency is effective only when organizational actors cognitively understand decision rationales, role expectations, and accountability pathways (15). Cognitive transparency thus bridges the gap between formal transparency mechanisms and lived organizational experiences, enabling employees to make sense of organizational processes and align their behaviors with institutional goals (10).

Within higher education and medical sciences institutions, cognitive transparency is particularly salient due to the professional autonomy of faculty members, the complexity of academic governance, and the coexistence of administrative and professional logics. Studies conducted in Iranian universities of medical sciences indicate that transparency-related challenges often stem not from the absence of regulations, but from ambiguity in interpretation, inconsistency in implementation, and limited shared understanding among organizational members (14, 16). These findings underscore the importance of identifying transparency dimensions that are cognitively meaningful to stakeholders rather than merely procedurally defined.

Research has identified multiple dimensions of organizational transparency relevant to academic and public institutions, including human resource management transparency, accountability, organizational culture, participation and inclusion, social responsibility, and information transparency (17, 18). However, existing studies often examine these dimensions in isolation or focus on their direct effects on outcomes such as organizational health or performance. There remains a notable gap in

systematically ranking these dimensions based on their relative importance from a cognitive perspective, particularly within the context of universities of medical sciences.

Ranking transparency dimensions is critical for strategic prioritization, as organizations typically face resource constraints that prevent simultaneous optimization of all transparency-related areas. Understanding which dimensions are cognitively prioritized by organizational members can guide policymakers and managers in designing targeted interventions with maximal impact (3, 19). For example, if information transparency is perceived as more salient than participatory mechanisms, managerial efforts may initially focus on improving information accessibility, clarity, and reliability before expanding participatory structures.

The role of organizational culture in shaping transparency perceptions has also been widely acknowledged. A culture that values openness, ethical conduct, and dialogue fosters transparency by encouraging information sharing and reducing fear of negative consequences (2, 20). Conversely, hierarchical or control-oriented cultures may undermine transparency by discouraging questioning and suppressing employee voice. In medical and academic environments, where professional hierarchies are often pronounced, cultivating a transparency-supportive culture becomes both challenging and indispensable (5).

Another critical dimension of transparency concerns accountability and social responsibility. Transparent accountability systems clarify responsibilities, performance criteria, and evaluation processes, thereby reducing role ambiguity and enhancing trust (1, 17). Moreover, transparency in social responsibility reflects an organization's commitment to ethical engagement with society, stakeholders, and beneficiaries, reinforcing its legitimacy and moral standing (10). In universities of medical sciences, social responsibility transparency is closely tied to public health outcomes, research ethics, and community engagement.

Human resource management transparency has similarly emerged as a pivotal dimension, influencing perceptions of fairness, meritocracy, and career development. Transparent recruitment, promotion, and evaluation processes enhance employee motivation and reduce perceptions of favoritism or injustice (8, 12). From a cognitive standpoint, clarity and consistency in HR practices significantly shape employees' trust in organizational leadership and governance structures.

In the Iranian context, recent empirical studies have highlighted persistent transparency-related challenges in public and academic institutions, including fragmented information systems, weak feedback mechanisms, and limited stakeholder participation (6, 9). Although several models and frameworks for enhancing transparency have been proposed, their applicability often remains context-dependent and insufficiently grounded in the lived experiences of organizational members (13, 15). This underscores the need for context-specific, cognitively informed analyses that capture the unique institutional dynamics of universities of medical sciences.

Mazandaran University of Medical Sciences, as a major public academic and healthcare institution, provides a relevant and representative context for examining organizational transparency with a cognitive approach. Given its multifaceted missions, diverse stakeholder groups, and strategic importance in regional health systems, identifying and ranking transparency dimensions within this institution can yield valuable insights for both theory and practice (16). Moreover, such an analysis can contribute to the broader literature by offering an empirically grounded prioritization framework that integrates cognitive, cultural, and structural aspects of transparency.

In summary, while organizational transparency has been extensively discussed in management and public administration literature, there remains a significant gap in cognitively oriented, context-specific studies that systematically identify and rank transparency dimensions in universities of medical sciences. Addressing this gap is essential for translating abstract transparency principles into actionable managerial strategies that resonate with organizational members' perceptions and

experiences. Therefore, the aim of the present study is to identify and rank the dimensions of organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences.

## Methods and Materials

This study is applied in terms of purpose, mixed-methods (qualitative–quantitative) exploratory in terms of data type, and cross-sectional in terms of the time of data collection. In the qualitative phase, the grounded theory method was used, and in the quantitative phase, a descriptive–survey method was employed. The statistical population in the qualitative phase consisted of university professors and academic experts, as well as experienced administrators of Mazandaran University of Medical Sciences who held the academic rank of associate professor or higher, had more than 10 years of work experience, and possessed expertise relevant to the research topic ( $n = 25$ ). In the quantitative phase, the population comprised faculty members of Mazandaran University of Medical Sciences ( $n = 630$ ). In the qualitative phase, 17 participants were selected using purposive non-random sampling based on the principle of theoretical saturation. In the quantitative phase, based on Cochran's formula, 239 participants were selected using stratified random sampling according to academic rank as the statistical sample (Table 1).

**Table 1. Population and Sample Size by Academic Rank**

Academic Rank	Population	Sample	Proportion (%)
Instructor	39	15	6.2
Assistant Professor	285	108	45.2
Associate Professor	213	81	33.8
Professor	93	35	14.8
Total	630	239	100

The data collection instruments included semi-structured interviews in the qualitative phase and a researcher-developed questionnaire in the quantitative phase. The questionnaire consisted of 60 items across eight dimensions—human resource management, accountability, participation and inclusion, organizational culture, commitment to transparency, education and empowerment, information transparency, and transparency in social responsibility—designed on a five-point Likert scale (strongly disagree, disagree, neutral, agree, strongly agree) and scored from 1 to 5. The instruments' validity was examined and confirmed through face validity, content validity (CVI and CVR), and construct validity, and their reliability was confirmed with a Cronbach's alpha coefficient greater than 0.70. In the qualitative phase, research rigor was ensured using Guba and Lincoln's criteria, including credibility, dependability, transferability, and confirmability. Test–retest reliability (79%) and within-subject inter-coder agreement (71.05%) also indicated the stability of the results.

Data analysis in the qualitative phase was conducted through theoretical coding based on the grounded theory approach. This method involves the decomposition, conceptualization, and reorganization of data for theory development. The three core elements of this approach are concepts, categories, and propositions, which are derived from raw data. The data analysis process involved an iterative interdependence among data collection, organization, and analysis. For analyzing interview data and theoretical foundations, three types of coding were used: (1) open coding—identification and categorization of initial concepts; (2) axial coding—establishing relationships among concepts; and (3) selective coding—integration of concepts to generate theory. In the quantitative phase, confirmatory factor analysis and the Friedman test were used to examine the research questions. Data analysis was performed using SPSS 27 and LISREL 8.5 software.

## Findings and Results

In the qualitative phase, based on information obtained through expert interviews and the implementation of grounded theory analysis and content analysis of transcribed and typed interviews, and through coding to identify common themes for

developing the organizational transparency questionnaire with a cognitive approach, 60 indicators were identified and confirmed across eight dimensions—human resource management, accountability, participation and inclusion, organizational culture, commitment to transparency, education and empowerment, information transparency, and transparency in social responsibility—following the indicator integration process. The minimum level of expert agreement with the proposed items was 10, and the maximum level of agreement was 17. Subsequently, the results of the confirmatory factor analysis are presented in Figures 1 and 2 and Table 2.

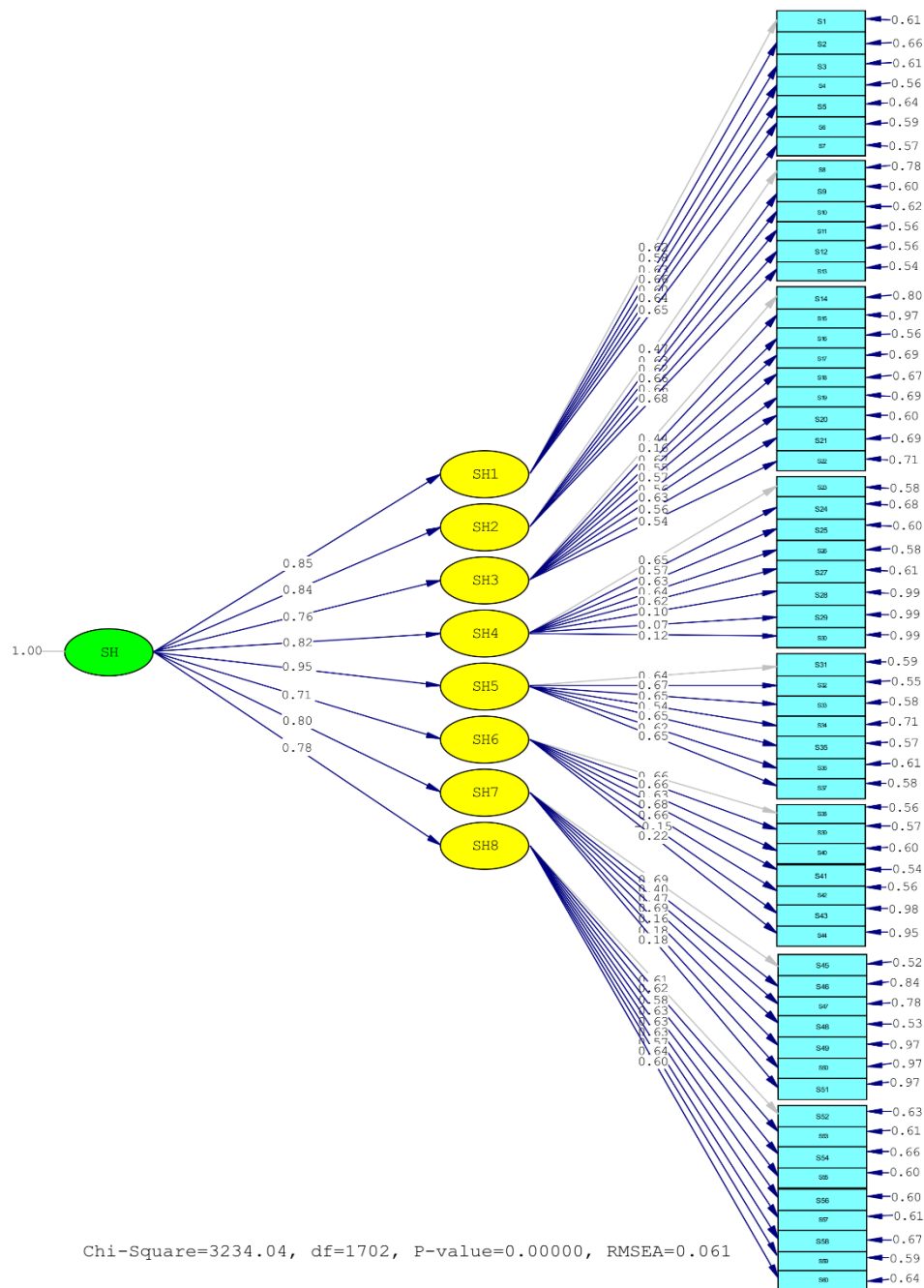
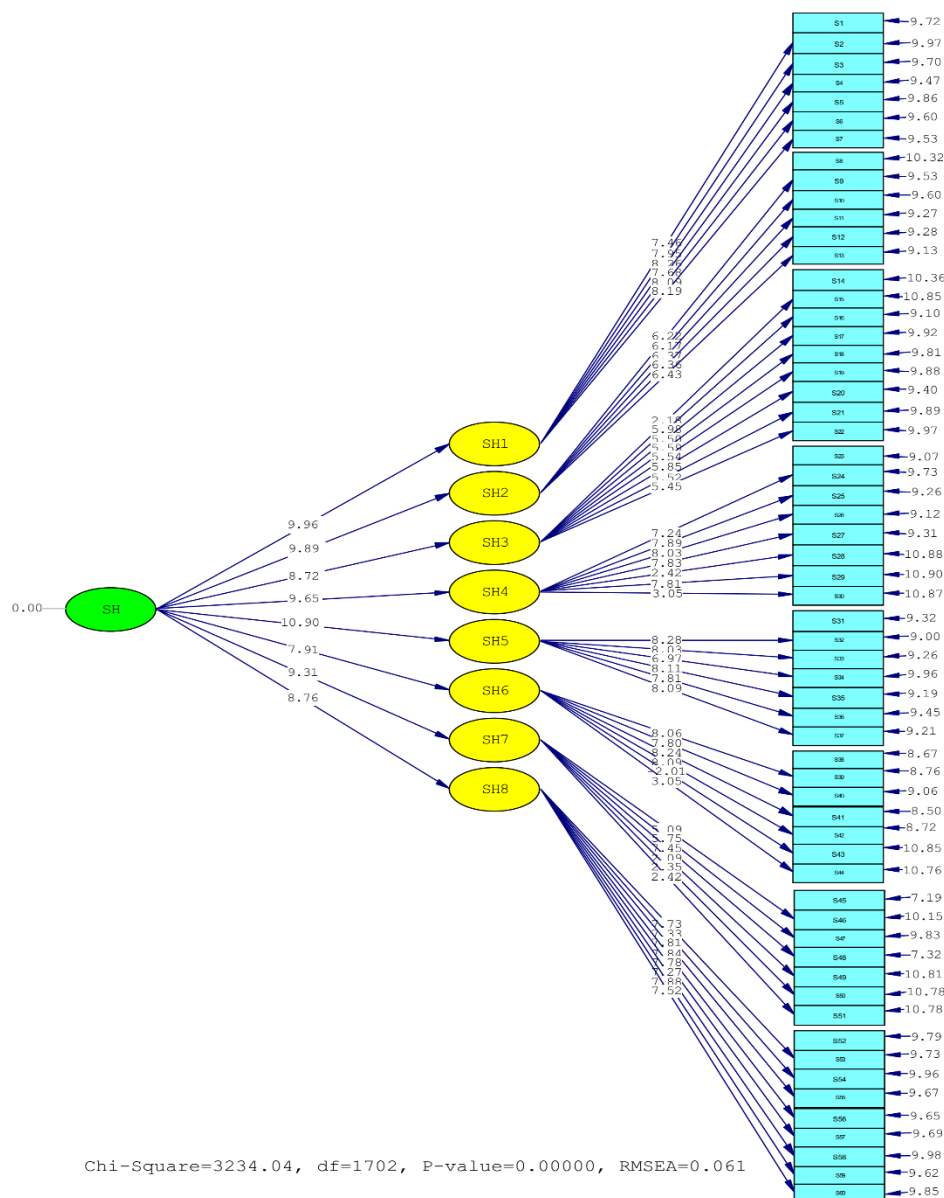


Figure 1. Estimation of standardized coefficients in the model.



**Figure 2. Estimation of t-test coefficients in the model.**

**Table 2. Results of Confirmatory Factor Analysis for the Variable of Organizational Transparency With a Cognitive Approach at the 0.05 Significance Level**

No.	Variables	Variable Code	t-Statistic	Standardized Coefficient
1	Human Resource Management	SHS1	9.96	0.85
2	Accountability	SHS2	9.89	0.84
3	Participation and Inclusion	SHS3	8.72	0.76
4	Organizational Culture	SHS4	9.65	0.82
5	Commitment to Transparency	SHS5	10.90	0.95
6	Education and Empowerment	SHS6	7.91	0.71
7	Information Transparency	SHS7	9.31	0.80
8	Transparency in Social Responsibility	SHS8	8.76	0.78

The confirmatory factor analysis results presented in Table 2 indicate that, at the 99% confidence level, the t-values for the dimensions of organizational transparency with a cognitive approach fall outside the interval  $(-2.58, 2.58)$ , and the standardized coefficient for each dimension exceeds 0.70. Therefore, there is a positive and statistically significant relationship between



organizational transparency with a cognitive approach and all of its dimensions. The highest standardized coefficient pertains to the dimension of commitment to transparency (0.95), and the lowest standardized coefficient pertains to the dimension of education and empowerment (0.71).

To rank the dimensions of organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences, the Friedman test was employed, and the results are presented in Table 3.

**Table 3. Ranking of the Dimensions of Organizational Transparency With a Cognitive Approach at Mazandaran University of Medical Sciences**

Variable	N	Chi-Square	df	Sig.	Mean	SD	Mean Rank	Rank
Human Resource Management	239	77.600	7	0.000	3.91	0.651	5.22	2
Accountability	239				3.67	0.770	4.15	5
Participation and Inclusion	239				3.54	0.935	4.04	8
Organizational Culture	239				3.76	0.742	4.55	3
Commitment to Transparency	239				3.75	0.910	4.53	4
Education and Empowerment	239				3.65	0.865	4.12	6
Information Transparency	239				3.95	0.698	5.34	1
Transparency in Social Responsibility	239				3.62	0.708	4.05	7

According to Table 3, because at the 95% confidence level and a measurement error of  $\alpha = 0.05$  the significance level was calculated to be less than 0.05, there is a statistically significant difference among the mean ranks of the dimensions of organizational transparency with a cognitive approach. Therefore, it can be concluded that the ranking of the dimensions of organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences differs. The dimension of information transparency, with a mean rank of 5.34, ranked first, whereas participation and inclusion, with a mean rank of 4.04, ranked last. Accordingly, the ranking of the dimensions of organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences is as follows: information transparency, human resource management, organizational culture, commitment to transparency, accountability, education and empowerment, transparency in social responsibility, and participation and inclusion.

## Discussion and Conclusion

The present study aimed to identify and rank the dimensions of organizational transparency with a cognitive approach at Mazandaran University of Medical Sciences. The findings of the qualitative and quantitative phases collectively demonstrate that organizational transparency, when conceptualized cognitively, is a multidimensional construct encompassing eight core dimensions: human resource management, accountability, participation and inclusion, organizational culture, commitment to transparency, education and empowerment, information transparency, and transparency in social responsibility. The confirmatory factor analysis results confirmed the structural validity of this multidimensional model and indicated that all identified dimensions have a positive and statistically significant relationship with the latent construct of organizational transparency with a cognitive approach. This finding aligns with prior research emphasizing that transparency is not a unidimensional or purely procedural phenomenon, but rather a complex construct shaped by organizational structures, cultures, and shared understandings (13, 14).

One of the most important findings of the study is the significant differentiation among the dimensions of organizational transparency in terms of their relative priority. The Friedman test results revealed that information transparency ranked first, while participation and inclusion ranked last among the eight dimensions. This ranking provides important insight into how transparency is cognitively perceived by faculty members and organizational actors at Mazandaran University of Medical Sciences. The primacy of information transparency suggests that clarity, accessibility, accuracy, and timeliness of information

constitute the cognitive foundation upon which other transparency-related perceptions are built. This finding is consistent with studies arguing that information transparency is a prerequisite for accountability, trust, and informed participation in organizational decision-making (1, 9).

The high ranking of information transparency can be explained by the nature of universities of medical sciences as knowledge-intensive organizations. In such institutions, decision-making, performance evaluation, research activities, and educational processes are heavily dependent on reliable and comprehensible information. When organizational members perceive information flows as transparent, they are more likely to interpret managerial actions as legitimate and fair, even in the presence of constraints or unfavorable outcomes (4). This interpretation supports the cognitive perspective adopted in the present study, which emphasizes that transparency is effective not merely through formal disclosure but through shared understanding and sense-making processes (15).

The second-ranked dimension, human resource management transparency, underscores the importance of fairness and clarity in recruitment, promotion, evaluation, and professional development processes. Faculty members in academic institutions are particularly sensitive to transparency in human resource practices due to their direct impact on career trajectories, professional identity, and perceived organizational justice. The prominence of this dimension is consistent with prior findings indicating that transparent human resource systems enhance trust in management, reduce perceptions of favoritism, and contribute to organizational growth and administrative health (6, 8). From a cognitive standpoint, transparent HR practices help align individual expectations with organizational policies, thereby reducing ambiguity and cognitive dissonance among employees.

Organizational culture emerged as the third most important dimension, highlighting the role of shared values, norms, and behavioral expectations in shaping transparency perceptions. This result reinforces the argument that transparency cannot be sustained solely through rules and regulations but must be embedded within a supportive organizational culture that values openness, dialogue, and ethical conduct (2, 20). In academic and medical environments, where professional autonomy and hierarchical structures coexist, organizational culture serves as a mediating context that either facilitates or constrains transparent behaviors. The relatively high ranking of this dimension suggests that faculty members recognize cultural factors as critical enablers of cognitive transparency.

The dimension of commitment to transparency ranked fourth, indicating that organizational actors place considerable importance on the perceived seriousness and consistency of managerial intentions toward transparency. Commitment to transparency reflects leadership credibility, policy coherence, and the extent to which transparency is institutionalized as a core organizational value rather than a symbolic شعار. This finding is in line with studies emphasizing that transparency initiatives fail when they are perceived as superficial or inconsistent with actual managerial practices (13, 15). Cognitive transparency, therefore, depends not only on structural mechanisms but also on the alignment between declared commitments and observable actions.

Accountability ranked fifth, suggesting that while it remains an important component of organizational transparency, it is cognitively secondary to information access and HR-related clarity in the studied context. This result may reflect the perception that accountability mechanisms are effective only when supported by transparent information systems and clear role definitions. Previous research has similarly noted that accountability without information transparency risks becoming punitive rather than developmental (5, 11). Thus, the findings support a sequential interpretation of transparency dimensions, where information transparency forms the basis upon which accountability processes gain legitimacy and acceptance.

Education and empowerment ranked sixth, indicating a moderate but meaningful role in shaping cognitive transparency. Training programs, capacity-building initiatives, and empowerment strategies enhance transparency by equipping



organizational members with the knowledge and skills required to interpret information, engage in dialogue, and participate responsibly in organizational processes. The relatively lower ranking of this dimension may suggest that existing educational mechanisms are either underutilized or perceived as less directly impactful compared to structural transparency measures. Nevertheless, prior studies emphasize that empowerment is essential for transforming transparency from a passive condition into an active organizational capability (10, 19).

Transparency in social responsibility ranked seventh, reflecting a perception that external-oriented transparency, while important, is less immediately salient to faculty members' daily organizational experiences. This finding does not diminish the strategic importance of social responsibility transparency, particularly in universities of medical sciences, where societal trust, ethical research conduct, and community engagement are critical. Rather, it suggests that cognitive proximity plays a role in transparency prioritization, with dimensions directly affecting internal processes being perceived as more important than those oriented toward external stakeholders (7, 17).

Finally, participation and inclusion ranked last among the eight dimensions. This result may reflect structural and cultural constraints within academic and medical institutions, where decision-making authority is often centralized and participatory mechanisms are limited or perceived as symbolic. Similar findings have been reported in studies indicating that participation is frequently constrained by bureaucratic complexity, time pressures, and hierarchical norms in public-sector organizations (3, 18). From a cognitive perspective, limited experiences of meaningful participation may lead organizational members to assign lower importance to this dimension, even if they normatively value inclusiveness.

Overall, the findings of this study are consistent with and extend existing literature by providing an empirically grounded, cognitively informed ranking of organizational transparency dimensions in a university of medical sciences context. The integration of qualitative grounded theory and quantitative validation strengthens the explanatory power of the results and highlights the interdependence of structural, cultural, and perceptual factors in shaping transparency. By demonstrating that not all transparency dimensions are cognitively weighted equally, the study contributes to a more nuanced understanding of transparency as a strategic and context-sensitive construct (14, 16).

Despite its contributions, the present study has several limitations that should be acknowledged. First, the research was conducted within a single university of medical sciences, which may limit the generalizability of the findings to other academic or public-sector contexts. Second, the quantitative phase relied on self-reported data from faculty members, which may be influenced by response bias or subjective perceptions. Third, the cross-sectional design of the study does not allow for examination of changes in transparency perceptions over time or causal inferences among variables.

Future studies are encouraged to replicate this research in other universities of medical sciences and public-sector organizations to enhance external validity and enable comparative analysis. Longitudinal designs could provide deeper insight into how transparency dimensions evolve in response to organizational reforms or leadership changes. Additionally, future research may explore the mediating or moderating roles of variables such as organizational trust, leadership style, or digital governance in the relationship between cognitive transparency and organizational outcomes.

From a practical perspective, organizational leaders and policymakers should prioritize information transparency as the foundational dimension of transparency initiatives while simultaneously strengthening transparent human resource management systems. Efforts to foster a supportive organizational culture and demonstrate sustained commitment to transparency are essential for enhancing cognitive alignment among employees. Moreover, universities of medical sciences should gradually expand meaningful participation mechanisms and invest in education and empowerment programs to ensure that transparency is not only visible but also understood and internalized by organizational members.

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## Authors' Contributions

All authors equally contributed to this study.

## Declaration of Interest

The authors of this article declared no conflict of interest.

## Ethical Considerations

All ethical principles were adhered in conducting and writing this article.

## Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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