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Organizational Transparency: Conceptualizations, Conditions, and Consequences

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Abstract

Transparency is an increasingly prominent area of research that offers valuable insights for organizational studies. However, conceptualizations of transparency are rarely subject to critical scrutiny and thus their relevance remains unclear. In most accounts, transparency is associated with the sharing of information and the perceived quality of the information shared. This narrow focus on information and quality, however, overlooks the dynamics of organizational transparency. To provide a more structured conceptualization of organizational transparency, this article unpacks the assumptions that shape the extant literature, with a focus on three dimensions: conceptualizations, conditions and consequences. The contribution of the study is twofold: a) on a conceptual level, we provide a framework that articulates two paradigmatic positions underpinning discussions of transparency, *verifiability* approaches and *performativity* approaches; b) on an analytical level we suggest a novel future research agenda for studying

organizational transparency that pays attention to its dynamics, paradoxes and performative characteristics.

Keywords

corporate governance, corporate transparency, organizational theory, performativity, theory building

Transparency is a topic that permeates many contemporary socio-political discourses. In the light of corporate scandals such as the collapse of Enron and Volkswagen's manipulation of emissions tests, as well as leaks and whistleblowing incidents like the Snowden and WikiLeaks cases, critical stakeholders increasingly demand openness in corporate and governmental affairs. Here and elsewhere, transparency is regarded as a force that is "fundamentally disruptive to the old balance of power politics" (Sifry, 2011, p. 167). Transparency is valued in areas such as management, public relations, policy and finance, and is seen as a fundamentally positive feature of relations because the disclosure of information facilitates trust (Best, 2007; Hultman & Axelsson, 2007; Schnackenberg & Tomlinson, 2014). Furthermore, transparency is studied in disciplines such as anthropology and sociology (Garsten & de Montoya, 2008a), law (Fenster, 2006), political science (Meijer, 2013) and cultural studies (Birchall, 2011). Despite its pervasive presence in both scholarly work and organizational practice, transparency is rarely examined critically. The wide range of perspectives also gives the impression that transparency is a messy concept, "volatile and imprecise" (Williams, 2005, p. 359) and thus difficult to explore.

Motivated by this ambiguity and the lack of critical scrutiny concerning transparency in organization and management studies, the main goal of this article is to review different streams of research on transparency, to critically unravel and conceptualize a number of assumptions in the existing literature, and to suggest avenues for future research. Our overview of both mainstream and more critical accounts of transparency does not seek to classify transparency paradigms but rather to point to important differences and similarities among theoretical assumptions and analytical orientations in research activities in the area (Deetz, 1996). Neither does the article posit where, how or when organizations or institutions should implement

transparency. We do not engage in normative debates about the potentials or limits of transparency, even though such issues certainly deserve attention. We want to avoid a position that implies binaries, such as whether transparency is good or bad, since such binaries pre-empt the exploration of transparency as a dynamic, situated and sometimes paradoxical phenomenon. Our purpose is to problematize foundational assumptions in the existing literature on transparency, to stimulate reflexivity and to identify ways of changing conceptual frames (Turner, 1996). For this reason, our study adopts a “box-breaking” research strategy (Alvesson & Sandberg, 2014) that challenges existing specialized (“boxed-in”) research, identifying its weaknesses and uncertainties. Comparing and contrasting how different streams of transparency research hold particular assumptions about the definitions, conditions and consequences of transparency helps us identify current developments, question default logics in the field and suggest avenues for future transparency research. By employing this strategy the review offers two contributions: on a *conceptual level* we invite readers to rethink foundational assumptions about transparency and offer a conceptual distinction between verifiability and performativity approaches; and on an *analytical level* we provide novel guidelines for the empirical examination of transparency along these lines.

The article is structured as follows: we start by describing the methodological steps underpinning our literature review. Next, we review current research on transparency according to three dimensions: conceptualizations, conditions and consequences. Then, we introduce our conceptual and analytical distinction between verifiability and performativity approaches to transparency, which we illustrate using the case of Snowden and the WikiLeaks affair. Finally, we conclude by suggesting a future research agenda.

Methodology: Data Collection and Analysis

The literature review for this article was carried out using the databases of the Reuters Web of Science, Scopus and Google Scholar. These databases are frequently used for mapping research in social sciences and management studies (de Bakker, Groenewegen, & den Hond, 2006). To delimit the dataset, we focused on the 1990-2015 time frame. We started our selection from 1990 because, although theorizations of transparency are not new in areas such as philosophy and history, it was not until the 1990s that this topic started to be investigated in the context of business, management and governance studies (Hood, 2006). For instance, Google Book's Ngram Viewer shows the frequency of publications on the topic of transparency over time, which doubled in 2008 in comparison to 1990 (the y-axis indicates the relative frequency, in percentage terms, of the text being searched, over the time period specified in years, Google Books Ngram Viewer, 2016). Similarly, according to the Reuters Web of Science, the most prolific period for organizational transparency studies was between 2008 and 2015, when over 100 items addressing transparency were published per year from a total of 1,342 publications in the given period. A decline in publications is however registered in Spring 2016 (from 102 titles in 2015 to 22 items in 2016) perhaps due to the long editorial turnover time of items published per year.

We chose to select the articles both in terms of their relevance for our topic of investigation and their highest citation index score according to the impact factor recorded by Journal Citation Reports (Reuters, 2012) in order to provide a wide overview of transparency research. In this way we selected publications not only according to the number of times they were cited but also included the sources that appeared when entering the Boolean search terms *transparent** AND OR *organizational transparency* in the databases' search function.

Two evaluators independently performed the search in the two databases and coded the results. One of the evaluators is a co-author; the other is an experienced research assistant. The evaluators compared the search results and obtained a reliability coefficient of 0.95 (Holsti, 1969). A total of 1,342 results were obtained through the query of search terms across titles, keywords and abstracts within the relevant research categories of the Social Sciences Citation Index (SSCI). We removed 719 titles that did not explore transparency from a social science standpoint. The results were thus narrowed down to 623 items by manually selecting the abstracts of articles situated in research areas such as management and organization studies, the humanities, economics, sociology, psychology and government law. Next, we removed the entries (including dissertations, conference papers and book reviews) that did not investigate transparency from an organizational perspective. In line with the purpose of our analysis, we selected those articles that had either an empirical and/or theoretical focus on transparency and organizing processes, leading us to a final sample of 129 articles and book chapters.

To avoid the risk of missing any highly cited papers in journals not present in the searched databases, we first compared our results with a third query using the same Boolean search terms on the Google Scholar database. This check showed that only two articles and one book chapter needed to be added. In order to cross-check for any publications we might have missed, we compared our results with references cited in special issues and books reviewing the literature on transparency (Birchall, 2011; Gray & Kang, 2015; Hansen, Christensen, & Flyverbom, 2015; Hood & Heald, 2006). This cross-checking showed that only one article and one book were not present in our dataset, an omission due to these having been in the process of publication and thus not yet registered in the databases. These titles were subsequently added. Thus, we argue that our review includes all articles from the most relevant journals in the field,

as well as the most cited articles with a focus on transparency in the context of organization, governance and business. However, we do not provide a full bibliography on the topic of organizational transparency, nor do we pay very detailed attention to the many nuances of research in this area. Despite these limitations, our review is a thorough examination of current developments and of the predominant research directions shaping the literature on transparency.

For the purpose of highlighting current directions in transparency research, we subjected the 129 sources to a manual content analysis. This analysis identified emerging themes (e.g., quality and quantity of information or the communication processes involved in transparency efforts). To delineate our findings we clustered these themes into three main dimensions, namely, a) *conceptualizations of transparency*, the various foundational understandings of the nature of transparency; b) *conditions for transparency*, the different assumptions made about the conditions and requirements that make transparency projects possible; and c) *consequences of transparency*, the range of expectations about the effects of transparency. Focusing on these three different dimensions allows us to articulate similarities and differences in what we consider to be two rather different streams in extant research. We organize our findings by distinguishing between two broad streams of transparency studies, both of which hold considerable promise for studies of organization, management and governance. Specifically, we suggest that transparency research can be divided into: a) approaches with a focus on information provision and accuracy, and b) perspectives that stress the importance of social, communicative processes and the complications arising from transparency projects.

Mapping Conceptions of Transparency

Information, Transmission and Efficiency

One overarching stream within existing research seeks to account for organizational transparency by placing its primary focus on the role of information. This informational orientation permeates the conceptualization of transparency, the conditions that make transparency possible and the perceived effects of transparency.

Conceptualizations: Foundational definitions of transparency. In this part of the literature, transparency projects are predominately understood as based on information sharing and solely dependent on increased disclosure of information (Bushman, Chen, Engel, & Smith, 2004; Eijffinger & Geraats, 2006). Studies typically measure “transparency as [the] frequency of information disclosure” (Berglund, 2014, p. 360) and conclude that “transparency will thus require full disclosure of all relevant information in a timely manner” (Berglund, 2014, p. 362). Similarly, it is stressed that “information must be openly shared for it to be considered transparent” (Schnackenberg & Tomlinson, 2014, p. 9). Such research often depicts transparency as equivalent to the disclosure of accurate information (Wehmeier & Raaz, 2012). Bernardi and LaCross (2005), for example, examine transparency by investigating how corporations disclose their code of ethics on their websites. Other studies investigate and assess transparency as the degree to which organizations convey information related to governance and financing to their stakeholders (Bushman & Smith, 2003). While such accounts tend to have a primary focus on the sender side in communication processes, some studies stress that disclosure should take into account the receiver of the disseminated information. Seen as relatively unproblematic, these notions about effective transmission focus on questions of audience identification, the relevance of information and its distribution to appropriate audiences (Williams, 2005). Theorizations of

transparency as a matter of information disclosure assume that a successful transmission occurs when the cognitive abilities and information processing requirements of both the sender and receiver are taken into account (Rasmussen, 1991).

Conditions: Achieving the state of transparency. The quality and quantity of the information transmitted are two conditions that stand out in research on the requirements involved in achieving a state of transparency. These standpoints not only equate transparency with the provision of information (Christensen & Cheney, 2015; Florini, 2007) but also tend to be based on a conduit model of communication (Axley, 1984). This model implicitly understands transparency as a matter of linear transmission of information in which a sender crafts a message or a collection of data and transmits it via a given channel to a receiver, possibly with some feedback or response. Such views of communication as a two-way mechanical process typically assume ideal speech communication circumstances, such as capable readers, an uncontaminated message and a stable channel (Fenster, 2015). From this perspective transparency is defined as “a flow of information available to those outside the firm” (Bushman, Chen, Engel, & Smith, 2004, p. 207). Such research notes that there may be technological and administrative limitations attached to ideals of a constant flow of information (e.g., increased costs or information overload). For instance, website pages can become overloaded with detailed information, giving stakeholders an experience of “data asphyxia” (Vaccaro & Madsen, 2009, p. 121). Studies indicate that the flow of information specific to transparency projects should be proportional to the audience’s needs, that is, “information should be publicly available in proportion to the extent to which that information enables citizens to protect their vital interests” (Fung, 2013, p. 102). Likewise, from an institutional standpoint, transparency is defined as a flow of available “information on matters of public concern” (Cotterrell, 1999, p. 414) so that

stakeholders can identify areas of relevant content for disclosure and evaluate whether the information disclosed meets their informational needs (see Fombrun & Rindova, 2000; Jahansoozi, 2006).

Some research considers the ability to observe and understand another key condition for transparency efforts to be successful. Focused more on the cognitive capabilities of receivers, observability is largely identical with understandings of transparency that focus on information, clarity and the absence of distortion (Connelly, Certo, Ireland, & Reutzel, 2011). Studies indicate that the relationship between accessibility of information, observability and transparency is based on qualifiers such as understandability, interpretability and coherence (McGaughey, 2002). The relation between observability and transparency is also addressed in empirical studies: Bernstein (2012), for example, suggests that transparency varies according to the extent to which organizations make themselves observable to their publics (e.g., private vs. open offices). Similarly, studies of international non-governmental organizations such as Transparency International stress that “transparency is associated with visibility, predictability, and understandability” (Gray & Kang, 2015, p. 459). All approaches use indicators such as relevance, timeliness, understandability and reliability to explore the relationship between transparency, disclosure and observability (Rawlins, 2009; Schnackenberg & Tomlinson, 2014).

In international business research, transparency is deemed an ideal condition for democratic societies since it means that citizens are able to observe and access all information about public affairs—a situation that Fung has called an “infotopia” (Fung, 2013). Transparency, in such accounts, is often understood through metaphors such as “sunlight,” “window” or “disinfectant” (Brandeis, 1913) – the provision of light is what enables observation and allows for the evaluation of the inner workings of organizations (Lamming, Caldwell, Harrison, &

Philips, 2001). Information disclosure is considered to enable observability, certainty, better conduct and accountability. For when organizations deliver “clarity” and “insight,” stakeholders can “see through” the organization (Coombs & Holladay, 2013; Henriques, 2007, p. 54). From such standpoints, transparency is defined as “a salve for the many maladies that accompany distressed relationships between an organization and its stakeholders” (Schnackenberg & Tomlinson, 2014, p. 1) because it can lift the veil of corporate secrecy (Davis, 1998; Rawlins, 2009). Also, transparency is understood as information dissemination that causes no changes in what it seeks to make visible. The assumption is that transparency efforts are simply about the transmission or mirroring of pre-established organizational realities (Blackburn, 2007). Such research typically asserts that a state of complete transparency emerges in conditions of full and comprehensible information disclosure, enabling stakeholders to identify ostensible organizational truths (see Coombs & Holladay, 2013; Kim & Lee, 2012).

Consequences: Outcomes of transparency. Research that maps the outcomes of transparency projects focuses mainly on positive implications, such as efficient information structures and trust (Millar, Eldiomy, Hilton, & Chong, 2005). The objects of transparency (what is to be “made transparent”) such as economic forecasts or operating procedures (Thornton, 2003) are typically examined. The main rationale is that transparency efforts make trustworthy information available in order to produce clarity, insight and effectiveness, and to eliminate what is dark and secret (Danker, 2013; Schipper, 2007). Such studies maintain a duality between “complete” or “true” transparency and “deliberate” secrecy. In public relations and management, for example, transparency is usually defined as being “simply the opposite of secrecy” (Coombs & Holladay, 2013, p. 217; Florini, 2001, p. 13). Accordingly, achieving transparency is understood as a matter of developing the right principles and practices to

eliminate secrecy, since complete transparency is considered to be a state in which “no corporate governance mechanisms would be required” (Berglund, 2014, p. 363). Some accounts note the possibility of different degrees of transparency, such as: “[i]nstead of being completely transparent, relationships may be translucent in some respects as information may only be partially shared, or opaque, information is not shared at all” (Lamming et al., 2001, p. 7). Again, however, this is often understood as a matter of the quality and quantity of information: not enough information has been disclosed, the information disclosed is of insufficient quality, or someone is deliberately being secretive.

Such assumptions about the efficiency and effectiveness of transparency are often grounded in a principal-agent game theory logic, according to which people who are being watched tend to behave better. For instance, Heald (2006a) has identified the following four directions of transparency: transparency *upwards*, when an actor in a hierarchical position can observe the conduct and results of subordinate agents; transparency *downwards*, when agents can observe the behavior of principals; transparency *outwards*, when agents can observe what is happening “outside” the organization; and transparency *inwards*, when those outside the organization can observe what is going on inside (this last relation is reversible if the information direction changes). This implies that symmetry is possible if equal amounts of information are disclosed. Studies investigating transparency from this standpoint often focus on accountability and the public sector, typically conceptualizing the government as the agent and the electorate as the principal (Holmström, 1999). Some authors, however, also allude to complex principal-agent relationships, arguing that when there are multiple principals and agents, outcomes and decisions can have paradoxical implications for the principals (Stasavage, 2006).

Besides efficiency and effectiveness, trust is another consequence of transparency that is typically conceptualized in the literature. Such understandings of transparency have well-established historical roots in modern philosophy and policymaking and figure prominently in both theory and practice (Hood, 2006). Good governance, for example, is understood to coincide with transparency in many contemporary organizational and regulatory contexts (Braithwaite & Drahos, 2000). Strategies of transparency (Christensen & Langer, 2009) are an attempt to instill trust in state institutions given increased social pressure for a “free press and open government hearings” (Finel & Lord, 1999, p. 316). Transnational bodies such as the European Union enforce norms and regulations for implementing transparency in organizations across countries (EU Non-Financial Reporting Directive, 2013). In other areas, such as e-government, transparency is considered a new standard for achieving trust since it “opens professional practices to public scrutiny” (Bunting, 2004, p. 6). Many streams of literature regard transparency projects to have positive consequences such as trust (Wehmeier & Raaz, 2012). In business ethics, for instance, transparency is defined as an informational mechanism necessary for trust, justice, and prudence (see das Neves & Vaccaro, 2013). In fields such as corporate social responsibility (CSR), transparency is predominantly conceptualized in the form of strategic information disclosure processes that generate organizational legitimacy and successfully eliminate corruption and low levels of moral conscience (Coombs & Holladay, 2013). Leadership studies likewise typically link transparency in leadership to trust and effectiveness among followers (Schmitz, Raggo, & Bruno-van Vijfeijken, 2012). As a result, management practitioners advocate transparency as “a tool for reputation management and a way to demonstrate trustworthiness” (Goodman, 2002, p. 205).

To summarize, one predominant stream of literature is built on a foundational definition of transparency as a matter of information disclosure. In such accounts, the conditions of transparency are directly linked to the quality and quantity of information, its transmission and the resulting degree of observability. The positive consequences of transparency projects are typically considered to be efficiency, effectiveness and trust. Also, transparency is considered to be about moving beyond appearances and accessing an authentic reality that is considered to be pre-existing and independent of the representations produced in the name of transparency (see Coen & Richardson, 2011; Tapscott & Ticoll, 2003).

Processes, Negotiations and Complications

A second overarching stream in transparency research holds rather different assumptions about transparency, including foundational definitions, enabling conditions and potential consequences. This part of the literature conceptualizes transparency as complex communicative, organizational and social processes rife with tensions and negotiations, and largely unsettles the assumed positive effects of information disclosure. Also, it suggests that transparency projects may have unintended consequences and be a constitutive force in the reshaping of objects, subjects and relations.

Conceptualizations: Foundational definitions of transparency. The understanding of transparency as a social process with constitutive ramifications is based on different definitions of the phenomenon, its conditions and possible effects. Such approaches stress the need to include a rich array of symbolic and ritualistic socio-material practices (e.g., mediations, ideological motives, authority struggles and negotiations over meaning, objects in the form of data sheets, technical devices, algorithms and indexes, etc.) in conceptualizing transparency,

rather than solely focusing on the transmission of information (Flyverbom, 2016). This understanding of transparency as a matter of communication and mediation provides a valuable starting point for thinking differently about what happens when organizations disclose information. From such a standpoint, transparency is a process that includes the following components: *subjects* that are involved in politically motivated interpretations and enactments of transparency (Albu & Wehmeier, 2014); material *objects* at work in transparency projects that actively mediate and manage the resulting visibilities (Flyverbom, Leonardi, Stohl, & Stohl, 2016; Roberts, 2012); and *settings*, which are the loci of transparency projects such as transnational institutions or virtual networked organizations (Garsten & de Montoya, 2008a). All these components are both complex in themselves, and cannot be examined in isolation. Rather, this stream of research suggests that such subjects, objects and settings are entangled in socio-material practices, and must be understood as able to modify whatever they seek to make visible or transparent. Research based on such ideas theorizes transparency as a social process with generative capacities, producing new relations, understandings and phenomena by virtue of being an “assemblage of normativity that mobilizes actors to respond in certain ways” (Garsten & de Montoya, 2008a, p. 82). In contrast to more operational and information-oriented approaches that currently shape policy or organizational discussions about transparency, these processual and critical approaches are based on insights from accounting (Power, 2004), sociology (Strathern, 2000) and other disciplines exploring questions about visibility, transparency and social change (Brighenti, 2010; Garsten & de Montoya, 2008a). The main assumption in these studies is that transparency “works back upon those subjects in ways that are often counterproductive, or at least far exceeds the passive image of a simple making visible” (Roberts, 2009, p. 958). In other words, these studies stress that theorizing transparency as a flow

of plentiful and timely information is too simplistic and may provide only partial understandings of the phenomenon.

Conditions: Achieving the state of transparency. In this stream of literature, conflicts, tensions and negotiations are seen as inescapable conditions for transparency strategies. For instance, some focus on the clash between political and cultural inclinations of the subjects involved (Klintman & Boström, 2008), or on how transparency projects involve contention and friction when it comes to what they should or should not render visible (Albu, 2014; Thedvall, 2008). Emphasis is on the negotiations inherent to transparency practices, since these can shape relations and boundaries across domains of organization and governance, often in paradoxical ways (Flyverbom, 2015). Studies show that transparency projects are dependent on political and cultural factors even if information is available and accessible and built on existing democratic structures. For example, for transnational institutions like the International Monetary Fund, the relationship between the type of transparency to be enforced and its audiences is not entirely clear-cut. Often the very transparency promoted by these actors is subject to compromises, since the ethos of diplomatic confidentiality is a significant barrier to greater transparency (Roberts, 2006). Similarly, research shows that although managers in the human rights organization Amnesty International developed comprehensive disclosure mechanisms with the aim of providing transparency to a wide range of stakeholders (O'Dwyer & Unerman 2008), the result was a hierarchical conception of internal transparency measurements privileging a narrow range of (potentially) powerful stakeholders demanding insight without any reciprocity (see Hultman & Axelsson, 2007; O'Dwyer & Unerman, 2008). In the case of multi-stakeholder groups for policy development in the European Council, even though all meetings were made public in the

name of transparency, backroom discussions and the possibility of making deals over lunch emerged as favored options (Stasavage, 2006).

The intimate relation between transparency and other visibility practices can be seen as a set of (dis)enabling conditions investigated by an emerging stream of research that charts the intertwined relationship between openness, closure, darkness, and opacity (see Birchall, 2011, and Flyverbom et al., 2016). Studies problematize the distinction between transparency (as positive) and secrecy (as negative) by showing that in both organizational and regulatory settings the two are often entangled. Even when an organization claims to be transparent, or a state implements Freedom of Information acts, such transparency efforts play out in relation to organizational needs for secrecy (i.e., products or innovation projects) or institutionalized classification systems ensuring that important state secrets are not disclosed (i.e., in security matters). Such research explores the coexistence of transparency and secrecy by examining the political nature of information control and the improbability of secrecy (Fenster, 2006). For instance, studies examine public or open secrets – something that is generally known but cannot be articulated (Beck, 2011, p. 123; McQuillan, 2011; cf., Taussig, 1999). The paradoxical relation between transparency and secrecy is also studied as an intricate web of unspoken knowledge about how individuals in specific types of organizations must behave and the specific things that have to be known (but which cannot be admitted) in order to make such navigation possible (Costas & Grey, 2014). Research argues, for instance, that transparency projects can have detrimental effects on governance even when combined with other forms of regulation because transparency exists in an enmeshed relationship with secrecy (Etzioni, 2010). From such vantage points, transparency may become a “structure of the veil itself” (Bennington, 2011, p. 31) rather than working to unveil organizational truths. Such research sets out to map the socio-

material practices of transparency, secrecy and other visibility practices, as well as the background procedural and operational aspects that are specific to these affairs (Briscoe & Murphy, 2012).

Consequences: Outcomes of transparency. Some transparency research focuses on the uncertainties, paradoxes and surprising or negative consequences that are introduced by transparency practices in organizations. These studies emphasize the complex sense-making and framing functions of communication and argue that making information available and accessible can also undermine trust (Roberts, 2012; Tsoukas, 1997), for instance if acts of transparency fail to address the norms required for successful communicative acts and thus generate distrust (O'Neill, 2006). Studies point out the often contradictory demands of a transparency-literate public and note the inherent challenges specific to acts of transparency given individuals' economies of information processing and spatio-temporal zones (see Abram, 2008; Soneryd, 2008). Some research also draws attention to further challenges by arguing that global measures for increasing information flows and eliminating corruption may be biased towards a largely Western business-oriented viewpoint that acts to underpin the neoliberal extension of business-friendly market capitalism throughout the world (see Hindess, 2005).

This stream of literature challenges the simple equation between information and transparency by pointing to the management of visibilities at work in transparency practices (Brighenti, 2010; Flyverbom et al., 2016). Specifically, studies examine the way in which acts of transparency create situated representations of an organization as they simultaneously and "selectively mask or reveal" (Drucker & Gumpert, 2007, p. 495) particular organizational aspects. Transparency is conceptualized as a process that "does something to that which is being observed, monitored and made legible" (Garsten & de Montoya, 2008b, p. 284), and is often

used to advance particular ideological or political agendas. For instance, studies examine how transparency processes document decisions, actions, events, etc. in a manner, where some actions are obscured while others are made visible, and how these documents subsequently become the basis for an evaluation of the existing degree of transparency (see Meijer, 2013). Analyzing representations of organizational life only in terms of accuracy, timing and completion (see Rawlins, 2009) may overlook their socio-political situatedness and active role in defining the very organizational realities they represent. As a result, studies make the point that the metaphor of shedding light is a gross simplification of the complex labour involved in the manufacture of transparency (Roberts, 2009). Similarly, constructivist accounts of transparency and accountability imply that measurement itself is part of the constitution of the objects being accounted for, and is inseparable from the social/political interests that invest in it as an instrument of control (Power, 2004). Such accounts challenge information-focused approaches that consider transparency practices to be definitive mechanisms for ensuring accountability (Mulgan, 2000) and generating better organizational conduct (Erkkilä, 2012) because they remove secrecy (Crowley, 2012). From more process-oriented perspectives, transparency has potentially negative consequences, since it involves active processes of translation, mediation and mutation in which subjects (people) along with objects and settings (technologies, indexes, etc.) become entangled and produce particular configurations of visibilities and decisions about what should and should not be seen (Flyverbom et al., 2016).

In conclusion, our review has unpacked transparency research by attending to three dimensions: *conceptualizations*, whether transparency is understood as a mode of information disclosure or as a social process; *conditions*, whether requirements for transparency are understood to include only the quality, quantity and relevance of the transmitted information or

also more extensive communication, interpretation and negotiation processes; and *consequences*, such as whether the outcomes of transparency are assessed in terms of effectiveness or as surprising complications. These findings are important, as we will discuss next, because they inform our conceptualization of transparency as well as our analytical framework for future research on transparency.

Organizational Transparency: Verifiability and Performativity

The significance and value of transparency for both research and practice is clear. The promotion of institutional and corporate accountability and the advancement of stakeholders' rights, combined with ongoing corporate and institutional scandals, compel organizations to at least consider potential transparency strategies for a wide range of issues connected with ethics, governance and politics (Hess, 2007). As our literature review shows, transparency is conceptualized and explored vigorously in a wide range of disciplines and empirical settings. Transparency has come to mean many different things, however, and our review and critical evaluation of the literature has sought to map these varieties by articulating the different conceptions, conditions and consequences of transparency. Our way of organizing the review suggests that these varieties add up to two general approaches to the phenomenon.

The remaining part of the article uses the findings from our review to develop a conceptualization of two different approaches to transparency and articulate its relevance for studies of organization, management and governance. Concretely, we propose two meta-analytical, theoretical labels for our empirical findings, namely *verifiability* and *performativity*. We argue that a verifiability approach to transparency focuses on how information is disclosed in order to verify a particular state of affairs. Such conceptualizations start from the premise that by

making more information available we can regulate behavior and improve organizational and societal affairs through processes of verification. In contrast, what we term performativity approaches are less certain that more information generates better conduct. They emphasize the complexity of communication and interpretation processes and focus on the complications and paradoxes generated by transparency projects. These differences between information-oriented and operational approaches with a focus on *verifiability* and processual and critical perspectives that stress *performativity* are highlighted in Table 1. It contains 23 publications¹ from our literature review that illustrate our argument and may be useful starting points for scholars interested in doing transparency research along the lines of thinking we propose.

Insert Table 1 about here

The aim of our conceptual reflections is to articulate implicit assumptions and engage relevant theoretical contributions that help explicate how transparency can be conceptualized as this field of research moves forward. Based on this explication, our contribution is also to develop a novel research agenda that “breaks” potential “boxes” in this emergent field of scholarship. To illustrate the potential value, we start out by looking at some empirical examples.

Rethinking the examples of WikiLeaks and the Snowden revelations can help articulate the analytical value of our distinction between verifiability approaches and performativity approaches. The leaking of hundreds of thousands of pages of classified material by the US army intelligence officer Manning in 2010, and the revelation by computer analyst Edward Snowden of the surveillance activities of the US National Security Agency (NSA), can be understood as forms of information disclosure in the name of transparency (see Fenster, 2015, for a thorough

analysis). These famous cases of what Sifry (2011) calls the “transparency movement” are useful starting points for articulating how transparency can be examined along the lines of our conceptual distinction. From a *verifiability* perspective, these incidents can be understood as attempts to use the disclosure of information to verify the existence of (what Manning and Snowden considered to be) societal ills, such as government surveillance and secrets, lack of public deliberation about military strategies, state snooping, and the hidden effects of these phenomena. Such information-based verifications are central to many transparency projects that attempt to regulate behavior through disclosure. In many ways, these cases live up to the promise of transparency suggested by verifiability approaches: if information is disclosed then we see what the entity (here, the state) is really like and we are in a position to assess its legitimacy and take action accordingly.

With their focus on the quality and quantity of information, such approaches consider transparency to be a matter of demonstrating via disclosure that something is true, accurate, or justified. If we think of this in terms of verifiability, we can extend and articulate the three dimensions (conceptualizations, conditions and consequences) highlighted in the literature review above. As we have suggested, the first grouping of the literature conceptualizes transparency as a matter of disclosing adequate and precise information, i.e., information which allows for verification that a given phenomenon really exists or that an activity is as promised. Also, these approaches draw on a conduit model of communication and see transparency largely as a positive and effective means of regulating behavior. With the focus on intention, accuracy and the absence of distortion (Hall, 2000), such approaches consider transparency to be a tool that helps stakeholders to perceive information as relevant and timely and as affording reliable depictions of organizational realities. This approach gives primary attention to whether

transparency efforts contain accurate and sufficient information to serve the purpose of providing clarity, predictability and understandability. When it comes to the origins and theoretical foundations of verifiability approaches, they draw on functional and normative strains in the literature, such as traditional approaches to communication and management studies (Axley, 1984; Schnackenberg & Tomlinson, 2014).

In contrast, a *performativity* reading of WikiLeaks and the Snowden cases invites us to consider all the complications and paradoxes at play in transparency projects such as these. One starting point for such an account is to think of the cases as complex and dynamic communication processes rather than simple and straightforward transmissions of information. We can identify and articulate the assumptions of verifiability and performativity approaches by identifying the communicative processes and mediating factors that underpin transparency. In doing so, we particularly show how the latter complicates many of the assumptions of the former (Fenster, 2015). For example, the material being disclosed by actors, such as Snowden, is not a simple reflection of the NSA surveillance program, but a partial and potentially curated selection. Also, the way this material gets distributed and organized—e.g., as an information dump or via a carefully managed editorial process—has consequences for what becomes visible and what remains out of sight. The significance of the alliances and collaborations made with journalists, editors and publishing houses in the two cases of Snowden and Manning must be kept in mind, since this leads to an understanding of transparency as being far more than a matter of information transmission. A performativity approach further takes into account material objects and settings such as mediating devices and technological infrastructures and their affordances (Hansen & Flyverbom, 2014). The revelations by Manning and Snowden were only possible because of technological developments allowing for the distribution and cross-

referencing of massive amounts of digital files, and these infrastructural conditions are as important to keep in mind as the information circulated. Adding to this complexity, the knowing subject assumed by informational approaches – a human being willing and able to decode information perfectly in line with how it was encoded – glosses over the intricate ways in which interpretation works and the choices made by the “imaginary public” (Fenster, 2015, p. 159). The point is that transparency projects do not simply reveal and illuminate (verify) through information; they also involve complex communication processes that produce new organizational realities, that is, they are performative.

Performativity approaches do not equate more information with better conduct, stressing instead the complexity of communication and interpretation processes and focusing on the complications and paradoxes generated by transparency projects. Such paradigmatic positions include a focus on how communication processes, technologies and social practices mediate and shape transparency efforts. We term these approaches to transparency “performativity approaches” because we want to highlight the fact that they consider transparency projects to have more elaborate effects than verification, they also “produce a different world” (Loxley, 2007, p. 2). Performativity-oriented approaches to transparency highlight the generative nature of transparency projects to shape and modify the organizations they seek to render visible (Albu, 2014; Flyverbom, 2016). Such studies stress the role of negotiations, conflicts, material objects and contextual dynamics between clarity and opacity involved in the shaping of transparency efforts (Christensen & Cheney, 2015).

There is an extensive and valuable literature on performativity across multiple scholarly disciplines, including sociology, accounting, and organization and management studies. Starting from Austin’s (1962) argument that to say something is always to do something, these

discussions have expanded beyond the confines of language philosophy and across social sciences, economics and science and technology studies (Butler, 1993; Loxley, 2007; Wickert & Schäfer, 2014). In linguistics, the ability of a spoken word to *perform* a change in a subject is defined as a perlocutionary act (Austin, 1962). Extending the focus to speech acts, studies across a wide range of disciplines, including organization studies, have attributed perlocutionary acts not only to humans but also to other non-human entities such as machines, values, principles or texts (see Taylor & Van Every, 2011). Performativity has been explored conceptually (Ashcraft, Kuhn, & Cooren, 2009; Gond, Cabantous, Harding, & Learmonth, 2015), philosophically (Austin, 1962; Butler, 1993), empirically (MacKenzie, 2006), and as a normative, critical project (Fournier & Grey, 2000; Spicer, Alvesson, & Kärreman, 2009; Wickert & Schäfer, 2014). We do not want to extend or contribute to these discussions (see Gond et al., 2015) but mainly stress that the basic point that words do not simply label phenomena but also “do things” is highly relevant for our argument. This provides a way to articulate that transparency projects do not simply describe and verify an external reality that remains unaffected by the disclosure (MacKenzie, 2006). Certainly, some strains of transparency research are more attuned to the idea that transparency is not simply a matter of describing or verifying something but also “does things” (MacKenzie, 2006). In line with the broader literature on performativity, these approaches include a focus on the agency of material artifacts (Ashcraft et al., 2009) and how they condition transparency projects (Hansen & Flyverbom, 2014), the constitutive role of communication in the formation of organizational and other phenomena (Christensen, Morsing, & Thyssen, 2013), as well as process-oriented approaches (Hernes, 2014) to the study of organizational phenomena, such as transparency. These approaches do not consider transparency to be a state or result that can be reached, but rather focus on the subjects, objects and settings

involved. The point is that transparency and other phenomena only exist in the doing of them and must be continuously performed in order to exist at all (MacKenzie, 2006). The focus on the performativity of transparency emphasizes its perpetually dynamic nature, including processes of continuous transformation of the objects made visible.

It is important to clarify that when we talk about performativity it is not in the sense of efficiency (such as, how effective transparency is when it comes to shaping managerial practice). In contrast, we use the term to highlight the dynamic, extensive, and often paradoxical ways in which transparency projects come to shape organizations and their members. Performativity-based understandings of transparency challenge the basic tenet of verifiability approaches that the objects being described and verified remain the same. This is because such verifiability approaches tend to over-emphasize intention and sincerity, just like the approaches to speech acts that Austin challenged in his original work on performativity (Austin, 1962; Hall, 2000). What they miss is the importance of context, what Austin (1962) termed felicity conditions, and other material factors that shape the relationship between (speech) acts and realities. The full disclosure of relevant information may be difficult when various interest groups hold different positions concerning what information is relevant and for whom (Fung, Graham, & Weil, 2007). For instance, trade secrets, patents and other information that maintains a competitive advantage are subject to concealment and negotiation between various leadership interest groups (see Pagano & Pagano, 2003). Also, the focus on verifiability takes it for granted that those involved in the mediation and reception of disclosures are always willing and able to process, digest and interpret the information. Even if this were the case, we need to remember that organizational decisions, political interests and conflicting viewpoints may undermine ideals of informational quality and quantity (Heald, 2006b).

Implications

This part of the article has proposed a distinction between verifiability and performativity as a way to organize the different strains of research on transparency and the assumptions they hold about the nature, conditions and outcomes of transparency. We consider this conceptualization to be both of theoretical and analytical value, which is why we end with some suggestions for future research. While both approaches are valuable for research on transparency, they also have several limitations. Our purpose is not to favor one approach over another, but rather to point out the possible value of extending insights from verifiability and performativity approaches in future studies of organization and management. This is important because these approaches may help researchers “break boxes” and problematize assumptions about the nature, conditions and effects of transparency, which is needed for a more comprehensive and nuanced understanding of the role of transparency in social organizing.

Verifiability approaches are important for future research because they focus on the essential role of transparency for purposes of accountability and trust within inter- and intra-organizational relations. Analyses of transparency ideals and practices with a focus on verification would also contribute to understanding how transparency has become an increasingly central component in organization and governance. One research area that considers the potential positive implications of transparency as a form of verifiability is CSR. Studies drawing on this perspective could explore the suggestion that a social responsible “organization that supplies its stakeholders with adequate information on its products, internal organization, performance, and so forth” (Dubink, 2007, p. 289) is a transparent one. Prospective research could investigate issues such as: What are the multiple forms of reporting seen as conducive to

transparency and CSR? How is transparency conceptualized and operationalized in organizational efforts to “open up the books”? What are the implications of using standardized transparency indexes as instruments for enhancing CSR? Such studies may further investigate how transparency facilitates governance and business ethics processes. Studies could also investigate the different cultural and socio-political circumstances under which “transparency creates effective corporate governance” (Bandsuch, Pate, & Thies, 2008, p. 100). Exploring transparency in terms of *verifiability* could extend existing research in management and organization studies (Schnackenberg & Tomlinson, 2014).

But we would like to stress the need for more research attention to what we term the *performativity* of transparency. Important prospective studies could target issues such as: What are the different types of performativities in transparency research? Empirical studies could explore, for instance, how daily organizational activities seeking to enhance transparency are performative, but also how the institutionalization of transparency policies come to shape organizational affairs. Research projects could investigate topics such as: How do managers negotiate the intertwined relation between secrecy and transparency in organizational settings? How is information selected, distributed and made manageable in transparency projects? How do particular groups within organizations orchestrate and/or resist transparency projects in order to achieve particular outcomes? What are the diverse goals and conflicting outcomes associated with transparency projects?

Research could also show how indexes of transparency, working in the name of efficiency, impose regimes of control on the actors involved (Hansen, Christensen, & Flyverbom, 2015). For instance, how is conduct altered or shaped by transparency projects? How do people and organizations subjected to extensive transparency regimes may develop new

habits of resistance and emancipation that allow them invisibility for professional or ethical purposes (Stohl, Stohl, & Leonardi, 2016). Other studies could start from research questions such as: What are the material, human and organizational forces that make transparency possible in the first place, and how do these interact to make transparency performative? What unexpected or paradoxical effects emerge as a result of transparency efforts? Such studies would enhance our understanding of transparency as a resource that constitutes an arena of dissensus and antagonisms in corporate governance processes. In this manner, future studies could extend the focus on the “manufacturing” of transparency to include the way in which the enactment of transparency generates new phenomena and relations in organizational settings (Christensen & Cheney, 2015; Flyverbom et al., 2016). What are for example the performative implications of the “aspirational talk” involved in transparency and CSR efforts, such as talking new standards and actions into existence (Christensen, Morsing, & Thyssen, 2013)? Investigations could also explore the ways and extent to which ideals of information disclosure and transparency shape governance processes—positively as well as negatively—across different organizational contexts. How are such ideological elements specific to transparency performative? (MacKenzie, 2006) What types of ideologies and power relations are (re)produced by transparency measurements imposed for enhancing accountability? A performativity perspective thus offers a more nuanced and extensive understanding of the operations and consequences of transparency projects. By looking at how different transparency devices operate and produce effects in this manner we are able to articulate how the objects and subjects of transparency efforts may be shaped rather than simply being mirrored.

While we have distinguished between verifiability and performativity for purposes of conceptual clarity and analytical guidance, we also suggest that these two meta-analytical

approaches strengthen one another and can be applied in combination in future research. Our ambition with this article was to open up questions about transparency in new ways, and to point to diversity when it comes to understanding transparency. The attention to the varieties of assumptions about conceptualizations, conditions and consequences of transparency that we have articulated is a possible starting point for future research. By incorporating these two analytical stances, prospective studies could identify both the varieties of positive, inadvertent and other possible implications for social and organizational life that may arise from the operationalization of transparency (e.g., strategies of disclosure, reporting, etc.). In sum, our framework of verifiability and performativity approaches is important because it provides novel strategies for studying organizational transparency, which pay attention to its both beneficial and paradoxical characteristics.

Conclusion

Given a need for more structured and conceptual discussions of transparency, this study has unpacked transparency research by attending to three dimensions: *conceptualizations*, whether transparency is understood as a mode of information disclosure or as a social process; *conditions*, if requirements of transparency are seen to include only the quality, quantity and relevance of the transmitted information or also more extensive communication, interpretation and negotiation processes; and *consequences*, such as whether the outcomes of transparency are assessed in terms of effectiveness or as surprising complications. Based on these empirical findings, we offer a distinction between two meta-analytical labels, namely *verifiability* and *performativity*. The first approach *verifiability* builds on a set of assumptions which are informational in nature: a view of transparency as a matter of information disclosure; a focus on the quality and quantity of

information that permits one to fully observe organizational action; and a means of solving organizational and societal problems by improving the effectiveness and quality of transparency efforts. The second approach, *performativity*, is based on a set of assumptions that are processual: a perspective of transparency as a process which induces social action; a focus on the conflicts, tensions and negotiations that can arise as a result of the dynamics specific to acts of making things visible in organizations; and an understanding that transparency enactment creates unintended consequences and leads to the management of visibilities in organizational settings. The review's contribution to extant management and organizational research is twofold: on a *conceptual level* we provide a review of foundational assumptions about transparency and offer a framework of verifiability and performativity approaches; and on an *analytical level* we propose novel research agendas and research questions for the examination of transparency. We have articulated the value of thinking about transparency in terms of performativity, in particular, because it helps us understand issues of power, discipline, secrecy and unintended consequences of disclosing information. This is in clear contrast to verifiability approaches that focus more on the provision and quality of information (Schnackenberg & Tomlinson, 2014). Our attention to varieties and dynamics is important because transparency is a socially situated and communicatively contested process in which aggregated data is used to produce and reproduce relations of power and new forms of proximity and governance. We therefore encourage future research to investigate how the interrelation between transparency, secrecy, power and multiple forms of disclosure impact social and organizational processes.

Note

1. These 23 publications were not chosen based on the highest citation ranking, since we agree that it can be “dangerous and myopic to use citation frequency as the sole indicator of academic quality” (de Bakker, Groenewegen, & den Hond, 2006, p. 15). Instead, we selected those articles that are representative of different streams of research in the literature and illustrate the “in-house assumptions” (Alvesson & Sandberg, 2011, p. 254) we seek to highlight. For example, we selected the study of Schnackenberg and Tomlinson (2014) as representative of research with a focus on transparency as a matter of disclosing information for purposes of verification. This contrasts with a theoretical stance represented, for instance, by Roberts (2009), which sees transparency as a social process with paradoxical and performative effects.

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Table. 1. Framework Of Theoretical Approaches To Organizational Transparency

Dimensions	Meta-Analytical Labels	
	Verifiability Approach	Performativity Approach
<i>Conceptualizations</i>	Information disclosure Schnackenberg & Tomlinson (2014) Berglund (2014) Jordan, Peek & Rosengren (2000) Bushman et al. (2004)	Social process Roberts (2009) Fenster (2006) Birchall (2011) Albu & Wehmeier (2014)
<i>Conditions</i>	Quality and quantity of information Observability Grey & Kang (2014) Bernstein (2012); Connelly et al. (2011) Danker (2013); Henriques (2007)	Conflicts, tensions and negotiations Secrecy and opacity Tsoukas (1997) Rubio & Baert (2012) Heald (2006b) Christensen & Cheney (2015)
<i>Consequences</i>	Clarity, efficiency, trust, better conduct das Neves & Vaccaro (2013) Arellano-Gault & Lepore (2011) Coombs & Holladay (2013) Norman, Avolio & Luthans (2010)	Paradoxes, framing and management of visibilities Flyverbom et al (2016) Garsten & De Montoya (2008)