

Review Article

The Role of Strategic Transparency in Enhancing Organizational Culture Strategy: An Exploratory Study of the Opinions of a Sample of Instructors in the College of Administration and Economics, Tikrit University

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Abstract: The study aimed to identify the concept of strategic transparency (henceforth, ST) and its role in promoting organizational culture strategies (henceforth, OCSs). The study included two main variables, namely the independent variable (ST) with three dimensions (organizational accountability, information disclosure, and strategic response), and the dependent variable (OCS) with three dimensions (involvement, consistency, and mission). The research community consisted of instructors from the college of Administration and Economics. A simple random sample consisting of (30) respondents was selected. The questionnaire form was distributed to the study sample and (28) forms were retrieved. The study employed an analytical and descriptive approach using the statistical software of (SPSS). The main focus of the study was formed in this question which represented the research problem: what is the role of ST in promoting OCS? A hypothetical framework illustrating the nature of the relationship between variables and dimensions was developed and explained through the research hypotheses. Then, the study revealed a relationship between ST and OCS, and the influence of ST in the strategy of organizational culture. The study concluded with a set of recommendations for the organization studied, the most important of which included the importance of understanding OCS in the business organization through the adoption of ST. In addition, a set of proposals should be presented for future research areas related to the current research variables.

Keywords: Strategic Transparency, organizational culture strategy, College of Administration and Economics/ Tikrit University.

INTRODUCTION

Strategic transparency is one of the relatively recent topics in modern administration literature and is of great importance to business organizations in general. As a result of the changes that the world is currently witnessing, this importance has increased and it has a major and significant role in the progress or backwardness of the organization in the business environment. The organization, especially the modern organization, pays great attention to the importance of ST by converting its practices into activities and tasks of these organizations. Based on the belief of the senior administration in these organizations in virtue of the benefits achieved for them, OCS plays a key and clear role in all levels of the organization and its activities. It participates in achieving a favorable organizational climate that improves and develops the performance, which results in achieving the individual and collective organizational goals.

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Section One: Theoretical Framework

1. Problem Statement

The problem of research revolves around the novelty of ST to the governmental organizations in Iraq. It is one of the modern concepts that is rarely applied to one of the government organizations in Iraq. As the researcher believes the reason for this can be attributed to the administrative methods inherited in the Iraqi organizations that relied in their decisions and procedures on secrecy and confidentiality. In addition, the administration tends to individually issue the decisions and account for mistakes. All of that led to the lack of development of the Iraqi government organizations, their decline, as well as the lack of OCS in their departments. Here, this study aims to investigate whether the application of ST leads to the strengthening of OCS in the Iraqi universities. Therefore, the research problem lies in this question:

- What is the role played by ST in promoting OCS?

Two questions emerge from this question:

- a. Is there a significant correlation between ST and OCS?
- b. Is there a significant effect of ST on OCS?

2. Research Objectives

This study mainly aims at measuring and analyzing the correlation and effect of ST on supporting OCS in the studied organization.

3. Research Significance

The importance of the current research lies in two aspects, including the cognitive or theoretical aspect by addressing two important variables, namely, ST and OCS, as well as reviewing an important set of theoretical details of these two variables. As for the field or applied importance, an exploratory study was conducted for the opinions of a sample of instructors of the college of Administration and Economics, University of Tikrit.

4. Research Framework

Figure (1) shows the main variables and their dimensions through which the two hypotheses of the study are tested.

Source: Designed by the researcher

5. Research Hypotheses

In order to test the research hypotheses and achieve research objectives, this research was based on two hypotheses:

- a. There is a significant correlation between ST with all of its dimensions and OCS with its dimensions.
- b. There is a significant effect of ST with all of its dimensions on OCS with its dimensions.

6. Research Scope

This research was confined to the college of Administration and Economics at Tikrit University. The research was conducted during the period from 1/3/2024 to 10/6/2024.

7. Research Methodology

In accordance with the nature and objectives of the organization, a descriptive and analytical approach was used, which is one of the most appropriate approaches to the current study.

8. The Research Community and Sample

The research community consisted of employees working in the college of Administration and Economics, Tikrit University. A simple random sample method was employed to select instructors who represented the research community. The number of responses received from the college regarding was (28) responses valid for the statistical analysis.

Section Two: Literature Review

2. Strategic Transparency (ST)

2.1 The Concept of ST

The term transparency in human culture includes the meanings of openness, communication and accountability. In the sense borrowed from physics, transparency is the key to finding the other (Al-Mukhtar, 2008: 1218). Linguistically, transparency is derived from and refers to the transparent thing that does not obscure what is behind it, meaning that it is very thin so that it reveals the thing behind it (Saab *et al.*, 2004: 487). The developed organization is a company whose success is attributed to several factors, the most important of which is the organization's ability to provide information related to the strategy and the strategic orientation of the organization (Al-Kinani, 2020: 38). ST is defined as the organization's ability to provide timely advice and information to shareholders and other key stakeholders (Atiya & Hussain, 2019: 1841). Transparency refers to the clarity and ease of understanding of the law, stability, agreement, objectivity, flexibility and development, as well as the ability to create, disseminate and access information available to all, facilitating procedures in line with the current developments in response to economic, social and administrative changes

(Artema, 2005: 17). The concept of ST means providing information to reduce the level of risk arising from uncertainty and fuzziness in a highly ambiguous competitive environment, thus increasing the organization's ability to make decisions that increase the value added to beneficiaries (Al-Daami, 2016: 56).

2.2 The Importance of ST

Abu Karim (2009: 103-104) and Oliver (2004: 19) argue that the importance of ST is summarized as follows:

- a. Sound decisions taken as a result of the clarity of the strategic orientation adopted by the administration to become a deterrent to corruption.
- b. Working to create a clear work environment dominated by cooperation, loyalty, and commitment to the process, performance development and promoting the concept of responsible behavior with a focus on work ethics.
- c. Granting organizations leadership at the local and international levels.
- d. Achieving employees' satisfaction by increasing the appropriate working conditions and opportunities for promotion as well as growth for individuals and its customers by informing them of its products and profits and building a good relationship with them.
- e. Optimal investment of the financial resources of the organization, improving the efficiency and effectiveness of the work products of the organization's administration.
- f. As a result of using transparency as a means of evaluating all employees and employing competence, the administration, by assigning the right individuals to the right places, works to become an essential source of incentive and excellence system for creativity and paying attention to reliability when performing work among employees across the organization.

2.3 Dimensions of ST

This study adopts Al-Kinani's (2020) dimensions of ST, for achieving its objectives and hypotheses more than other ones. These dimensions are clarified as follows:

- a. **Organizational accountability:** Organizational accountability is simply described as a means of accountability for failure and emphasizing the ability of stakeholders to impose sanctions, since it focuses on the ability of stakeholders to have a more comprehensive understanding of organizational accountability. Accountability also focuses on the relevant stages of organization judgments, intentions, actions, and omissions when necessary (Mcshane & Sabadoz, 2016: 36). In the administration literature, organizational accountability can be defined as the degree whereby a person's behavior is observed and evaluated by others, and there are considerable rewards and penalties depending on their assessment (Han & Hong, 2019: 5).
- b. **Information disclosure:** (Hassan, Salehi, 2023: 4) indicate that researchers divided information disclosure into two parts, the first part is the traditional trend of disclosure, as under this type investors have limited knowledge in the use of financial statements and reports, which requires the need to clarify and simplify the published information. The second part is the contemporary trend, according to which the appropriate, accurate and timely information is provided for decision-making. This disclosure is concerned with future information to meet the needs of financial reports users.
- c. **Strategic response:** The response is an important tool for organizations as a result of facing many challenges (crisis, complexity, change, and a fierce competition) that can affect the achievement of the strategic orientation of the organization. Through this tool plans are developed and strategies are followed that ensure the survival of the organization in the market and its development through its transformation into an organization capable of adapting to any changes that occur in the organization environments (Gachambi, 2007: 1). Strategic response is a management approach that aims to achieve strategic objectives by responding to changes in the internal and external environment and facing these changes with the resources of the organization (Al-Maadhidi & Al-Badrani, 2021: 75).

3. Organizational Culture Strategy (OCS)

3.1 The Concept of OCS

Al-Attayah (2003: 326) describes organizational culture as a system of common meanings that members adhere to, and distinguishes an organization from other organizations. Obeisat (2005: 14) believes that it is the set of values, customs, beliefs, rules of behavior and standards that govern the group and the intellectual development that the individual builds around the organization. Asfour (2008: 47) defines it as one of the components of the organization personality and must be unique and clear for the organization employees and customers.

3.2 The Importance and Functions of OCS

The importance of OCS can be determined as follows (Idan, 2009: 98; Ali, 2005: 25):

- a. Enhancing a sense of identity.
- b. Generating commitment to the strategic orientation of the organization (vision, mission, goals, and objectives).
- c. Promoting processes of organizational stability as a homogeneous social texture.
- d. Serving as a guide for management and employees.
- e. Directing and organizing the relationships and achievements of the members of the organization.
- f. Serving as an organization DNA that distinguishes it from other organizations.

- g. Being an important tool in attracting appropriate employees.

3.3 Dimensions of OCS

There are many models presented by researchers that include different dimensions of OCS, which reflect its importance and function for the organization and its role in organizing organizational relations and creating a state of integration between the external and internal environment of the organization (Ginevicius & Vaitkunaite, 2006: 202). These dimensions are:

- a. **Involvement:** According to Ahmady *et al.*, (2016: 389), creative and effective organizations are characterized by the possibility of empowering their members to develop their cognitive abilities and skills, as the foundation on which these organizations are built depends on work teams and building and developing the capabilities of human resources in them. So, their employees feel that they are part of them and are forced to work. Members of the organization also play an important role in decision-making and that these decisions are related to their work and the goals of the organization (Imani, 2012: 34). In other words, organizational involvement here means encouraging and motivating the members of the organization to participate in various activities in it (Mortazavi-Abalvan *et al.*, 2013: 67).
- b. **Consistency:** The common values, systems and opinions understood by the members of the organization have become the basis on which a strong OCS can be based. This, in turn, reflects integrity and transparency in work. In addition, an implicit and intangible organization of control based on values within the organization's strategic culture can be an effective tool for coordination and integrity compared to external rules-based systems of control (Khakpoor *et al.*, 2009: 45).
- c. **Mission:** According to Ahmady *et al.*, (2016: 390), mission is one of the dimensions of OCS, because organizations that did not know their direction and current status were unsuccessful. As for successful organizations, they have a clear strategic perception of their goals and directions, so they can define their organizational goals and strategies as well as drawing the organizational framework clearly (Imani, 2012: 35).

Section Three: Practical Framework

- 1. **Research Methodology:** this study was based on the descriptive, analytical approach in order to achieve its objectives corresponding to its field purposes.
- 2. **Research Community and Sample:** The study community consisted of the teaching staff of the College of Administration and Economics, Tikrit University. The study sample was selected by a simple random sample method of administrators and instructors to represent the study community. The number of responses received from the respondents was (28) questionnaire forms valid for the statistical analysis.
- 3. **Presentation of Descriptive Results:** This part focused on analyzing the answers of the sample to the main and sub-variables of the questionnaire through the use of statistical methods represented by arithmetic mean, standard deviation, relative importance and coefficient of variation, to know the level of evaluation and relative importance in order to identify the trends of the sample on the studied phenomenon, whether in whole or in part. Each degree of approval is given to the Likert scale for the following weighted arithmetic averages (Karja, 1997: 236):

Table 1: Relative importance on the five-point Likert scale

Score	Response	Arithmetic mean	Relative importance %	Level of assessment
1	Strongly disagree	1.00-1.80	%20-%35.9	Very low
2	Disagree	1.80-2.60	%36-%51.9	Low
3	Agree to some extent	2.60-3.40	%52-%67.9	Medium
4	Agree	3.40-4.20	%68-%83.9	High
5	Strongly agree	4.20-5.00	%84-%100	Very high

4. Description and Analysis of ST

To describe the reality of ST (organizational accountability, information disclosure, and strategic response) in the College of Administration and Economics at Tikrit University, the arithmetic mean, standard deviation, and the importance of each item were used in this study, as shown below.

- a. **Organizational accountability:** the arithmetic means ranged between (4.214-4.642) with a total arithmetic mean of (4.446) on the five-point Likert scale at the significance level of (88.92%), which indicates the very high reality of the organizational accountability in the College of Administration and Economics at Tikrit University. Item (1), which states: "The procedures and instructions issued by the Deanship of the College of Administration and Economics are accurate and clear", occupied the first place with an arithmetic mean of (4.642), which is higher than the total arithmetic mean of the variable, at a relative importance of (92.84%), which is very high. While item (3), "There is a link and integration between the decisions and instructions issued by the Deanship", ranked last with an arithmetic mean of (4.214), which is lower than the total arithmetic mean of the variable. The standard deviation of all items with a low dispersion of less than the integer one in the responses reflects the convergence of the study sample views about the items. In general, the reality of practicing the organizational accountability in the college is at a very high relative importance.

Table 2: Arithmetic mean and standard deviation of the reality of ST

No.	Variable and its sub-items	Arithmetic mean	Standard deviation	Relative importance	Order of importance	Reality
	The reality of organizational accountability	4.446	0.510	%88.92	The first	Very high
1	The procedures and instructions issued by the Deanship of the College of Administration and Economics are accurate and clear.	4.642	0.731	%92.84	1	Very high
2	All professors and employees of the College of Administration and Economics are informed of the procedures and decisions when they are issued directly.	4.428	0.835	%88.56	3	Very high
3	There is a link and integration between the decisions and instructions issued by the Deanship	4.214	0.875	%84.28	4	Very high
4	There is a clear system for the accountability in the university in general and the deanship in particular.	4.500	0.745	%90	2	Very high
	The reality of information disclosure	4.142	0.636	%82.84	The third	High
5	There is reliability of the information provided by the university and the deanship to the employees.	4.321	0.862	%86.42	1	Very high
6	There is a good availability of information that the employee and the professor need for the purpose of performing their work.	3.964	0.922	%79.28	3	High
7	The suggestions of the affiliates regarding the development of work and overcoming obstacles and problems are accepted by officials.	3.964	1.137	%79.28	4	High
8	No administrative or teaching level in the college is excluded from the control procedures.	4.321	0.818	%86.42	2	Very high
	The reality of response	4.238	0.724	%84.76	The second	Very high
9	The control procedures are characterized by having integrity.	4.107	0.956	%82.14	3	High
10	There is a control from the lower levels of management over the higher levels to ensure transparency and integrity.	4.107	0.994	%82.14	2	High
11	There is a direct contact between the administrative staff, professors and the dean of the college.	4.500	0.745	%90	1	Very high
	The total reality of ST	4.275	0.528	%85.50	-	Very high

- b. Information Disclosure:** The arithmetic means ranged between (3.964-4.321) with a total arithmetic mean of (4.142) on the five-point Likert scale at the significance level of (82.84%), which indicates the high reality of information disclosure in the college of Administration and Economics at Tikrit University. Item (5), which states: "There is reliability of the information provided by the university and the deanship to the employees ", occupied the first place with an arithmetic mean of (4.321), which is higher than the total arithmetic mean of the variable. While item (7), "The suggestions of the affiliates regarding the development of work and overcoming obstacles and problems are accepted by officials", ranked last with an arithmetic mean of (3.964), which is lower than the total arithmetic mean of the variable. The standard deviation of all items with low dispersion of less than the integer one in the responses reflects the convergence of the study sample views about the items, excepting item (7) with a high dispersion that reflects the divergence of the respondents' view towards the importance of items. In general, this indicates that the reality of practicing information disclosure in the college is of high relative importance.
- c. Response:** The arithmetic means ranged between (4.107-4.500) with a total arithmetic mean of (4.238) on the five-point Likert scale at the significance level of (85.50%), which indicates the very high reality of the response in the college of Administration and Economics at Tikrit University. Item (11), stating that "There is a direct contact between

the administrative staff, professors and the dean of the college", ranked first with an arithmetic mean of (4.500), which is higher than the general arithmetic mean of the variable, and at relative importance of (92.84%), which is very high. While item (9) "The control procedures are characterized by having integrity" ranked last with an arithmetic average of (4.107), which is lower than the total arithmetic means of the variable. The standard deviation of all items with low dispersion of less than the integer one in the responses reflects the convergence of the study sample views about the items. In general, the reality of responding practice in the college is of very high relative importance.

5. Description and Analysis of OCS

To describe the reality of OCS (involvement, consistency, and mission) in the college of Administration and Economics, Tikrit University, the arithmetic media, standard deviations, and the importance of each item were used in this study, as shown below.

a. Involvement: The arithmetic means ranged between (4.035-4.571) with a total arithmetic mean of (4.348) on the five-point Likert scale at the significance level of (86.96%), which indicates the very high reality of involvement in the college studied. Item (12), stating "all professors in the college are involved in its organizational values and they understand them as shaping their identity and expectations" ranked first with an arithmetic mean of (4.571), which is higher than the total arithmetic means of the variable, and at relative importance of (91.42%), which is very high. While item (14) "The college has a common vision and clear future strategies that outline the integrated core values" ranked last with an arithmetic mean of (4.035), which is lower than the total arithmetic means of the variable, excepting item (14) with a high dispersion that reflects the divergence of their view towards the importance of the item. In general, this shows that the reality of practicing involvement in the college is of very high relative importance.

Table 3: Arithmetic means and standard deviations of the reality of OCS

No.	Variable and its sub-items	Arithmetic mean	Standard deviation	Relative importance	Order of importance	Reality
	The reality of involvement	4.348	0.558	%86.96	The first	Very high
12	All professors in the college are involved in its organizational values and they understand them as shaping their identity and expectations	4.571	0.741	%91.42	1	Very high
13	The college creates opportunities and encourages innovation, distinguished knowledge style and the ability to development	4.464	0.507	%89.28	2	Very high
14	The college has a common vision and clear future strategies that outline the integrated core values	4.035	1.070	%80.70	4	High
15	Professors and employees at the college adhere to standards that help encourage cooperation and create team work relationships	4.321	0.904	%86.42	3	Very high
	The reality of consistency	4.154	0.872	%83.08	The third	High
16	The employees in the college seeks to adapt to evolving environmental changes	4.000	0.981	%80	3	High
17	The employees expect that the college provides them with job security as long as they get all their job rights	4.392	0.994	%87.84	1	Very high
18	The employees in the college are responsible for performing tasks and duties without continuous supervision	4.071	1.245	%81.42	2	high
	The reality of mission	4.238	0.747	%84.76	The second	Very high
19	The college members can achieve a consensus view on various issues despite the existence of opposing views	4.321	0.862	%86.42	1	Very high
20	Do you think that the college deals with the situation of personal and group conflicts and disagreements efficiently?	4.214	0.917	%84.28	2	Very high
21	The prevailing organizational culture in the college helps to empower its employees and	4.178	1.218	%83.76	3	High

No.	Variable and its sub-items	Arithmetic mean	Standard deviation	Relative importance	Order of importance	Reality
	include them in service work for its benefit towards achieving its goals and societal mission					
	The reality of OCS as a whole	4.247	0.646	%84.94	-	Very high

- a. **Consistency:** The arithmetic means ranged between (4.000-4.392) with a total arithmetic mean of (4.154) on the five-point Likert scale at the significance level of (83.08%), which indicates the high reality of consistency in the college of Administration and Economics at Tikrit University. Item (17), stating "The employees expect that the college provides them with job security as long as they get all their job rights" ranked first with an arithmetic mean of (4.392), which is higher than the total arithmetic means of the variable, and at relative importance of (87.84%), which is very high. While item (16) "The employees in the college seeks to adapt to evolving environmental changes" ranked last with an arithmetic mean of (4.000), which is lower than the total arithmetic means of the variable. The standard deviation of all items with low dispersion of less than the integer one in the responses reflects the convergence of the study sample views about the items, excepting item (18) with a high dispersion that reflects the divergence of their view towards the importance of the item. In general, this shows that the reality of practicing consistency in the college is of high relative importance.
- b. **Mission:** The arithmetic means ranged between (4.178-4.321) with a total arithmetic mean of (4.238) on the five-point Likert scale at the significance level of (84.76%), which indicates very high reality of consistency in the college of Administration and Economics at Tikrit University. Item (19), stating "The college members can achieve a consensus view on various issues despite the existence of opposing views" ranked first with an arithmetic mean of (4.321), which is higher than the total arithmetic means of the variable, and at relative importance of (86.42%), which is very high. While item (21) "The prevailing organizational culture in the college helps to empower its employees and include them in service work for its benefit towards achieving its goals and societal mission" ranked last with an arithmetic mean of (4.178), which is lower than the total arithmetic means of the variable. The standard deviation of all items with low dispersion of less than the integer one in the responses reflects the convergence of the study sample views about the items, excepting item (21) with a high dispersion that reflects the divergence of their view towards the importance of the item. In general, this shows that the reality of practicing mission in the college is of very high relative importance.

6. Testing the Research Hypotheses

The first main hypothesis: There is a significant correlation between ST with all of its dimensions and OCS with its dimensions.

- There is a direct correlation between the ST dimensions as an independent variable and those of OCS as a dependent variable. This is denoted through the positive correlation coefficients that represent the correlation strength between them. The P value that corresponds to these coefficients was less than (0.05), which indicates that there is a significant correlation between these variables. In general, the correlation coefficient between ST and OCS was (0.583), which is a strong correlation indicating the strength of their correlation. At the level of sub-dimensions, the strongest correlation coefficient was between ST and involvement. The results explained that the college whose administration is interested in practicing activities related to the processes of creating opportunities and encouraging teaching staff to innovate by involving them in organizational values and strategic reorientation in the college would lead to an organization with ST. Based on the results obtained, the first hypothesis is accepted.

Table 4: Correlation coefficient between ST and OCS

Correlation coefficient				Correlation	Independent variable
Dependent variable					
OCS	Involvement	Consistency	Mission		
0.583**	0.585**	0.489**	0.505**	Pearson Correlation	ST with all of its dimensions
.0000	.0000	.0000	.0000	P-value	
351	351	351	351	N	

- **The second main hypothesis:** There is a significant effect of ST with all of its dimensions on OCS with its dimensions.

To test this hypothesis, a simple regression analysis was used to verify the effect of ST with all of its dimensions on OCS with its dimensions for the opinions of a sample of instructors at the college of Administration and Economics, Tikrit University. The results shown in Table (5) indicate the following:

- a. **Involvement:** The coefficient of determination (R^2) of ST with all of its dimensions reached (0.342), that is, it explained (34.2%) of the changes in organizational involvement resulting from the practice of ST by the administration

of the college studied. In the same context, the results showed that the adjusted R² coefficient reached (0.317), which reflects the net level of the college's interest in ST after eliminating the standard error values resulting from organizational involvement. The analysis results of regression coefficients also showed that the value of effect coefficient β reached (0.618), which is significant at the level ($\alpha \leq 0.05$). This significance is confirmed by the calculated T value for the same variable, which was (3.678). This means that a one-degree increase in the level of interest in ST will enhance the organizational involvement of the college under study. The significance of this effect is confirmed by its calculated F value, which was (13.531), being significant at the level of statistical significance (0.001) less than the significance level of ($\alpha \leq 0.05$).

- b. **Consistency:** The coefficient of determination (R²) of ST with all of its dimensions reached (0.239), that is, it explained (23.9%) of the changes in consistency resulting from the practice of ST by the administration of the college studied. In the same context, the results showed that the adjusted R² coefficient reached (0.210), which reflects the net level of the college's interest in ST after eliminating the standard error values resulting from consistency. The analysis results of regression coefficients also showed that the value of β reached (0.806), which is significant at the level ($\alpha \leq 0.05$). This significance is confirmed by the calculated T value for the same variable, which was (2.858). This means that a one-degree increase in the level of interest in ST will enhance consistency of the college under study. The significance of this effect is confirmed by its calculated F value, which was (8.168), being significant at the level of statistical significance (0.008) less than the significance level of ($\alpha \leq 0.05$).
- c. **Mission:** The coefficient of determination (R²) of ST with all of its dimensions reached (0.255), that is, it explained (25.5%) of the changes in mission resulting from the practice of ST by the administration of the college studied. In the same context, the results showed that the adjusted R² coefficient reached (0.227), which reflects the net level of the college's interest in ST after eliminating the standard error values resulting from mission. The analysis results of regression coefficients also showed that the value of β reached (0.714), which is significant at the level ($\alpha \leq 0.05$). This significance is confirmed by the calculated T value for the same variable, which was (2.986). This means that a one-degree increase in the level of interest in ST will enhance mission of the college under study. The significance of this effect is confirmed by its calculated F value, which was (8.914), being significant at the level of statistical significance (0.006) less than the significance level of ($\alpha \leq 0.05$).

Table 5: The results of the simple regression analysis test for the effect of ST in terms with all of its dimensions on OCS with its dimensions

Dependent variable	Model summary			ANOVA		Coefficients			
	R	R ²	Adjusted R ²	Calculated F value	Sig.*	β	Calculated T value	Sig.*	
Involvement	0.585	0.342	0.317	13.531	0.001	ST	0.618	3.678	0.001
Consistency	0.489	0.239	0.210	8.168	0.008		0.806	2.858	0.008
Mission	0.505	0.255	0.227	8.914	0.006		0.714	2.986	0.006
OCS	0.583	0.340	0.315	13.418	0.001		0.713	3.663	0.001

* The effect is statistically significant at the level of ($\alpha \leq 0.05$).

OCS: The coefficient of determination (R²) of ST with all of its dimensions reached (0.340), that is, it explained (34.0%) of the changes in OCS resulting from the practice of ST by the administration of the college studied. In the same context, the results showed that the adjusted R² coefficient reached (0.315), which reflects the net level of the college's interest in ST after eliminating the standard error values resulting from OCS. The analysis results of regression coefficients also showed that the value of β reached (0.713), which is significant at the level ($\alpha \leq 0.05$). This significance is confirmed by the calculated T value for the same variable, which was (3.663). This means that a one-degree increase in the level of interest in ST will enhance OCS of the college under study. The significance of this effect is confirmed by its calculated F value, which was (13.418), being significant at the level of statistical significance (0.001) less than the significance level of ($\alpha \leq 0.05$).

Section Four: CONCLUSIONS AND RECOMMENDATIONS

In light of the results of the statistical analysis reached by the study through descriptive analysis and hypothesis testing, this section discusses the most important conclusions, and then provides a set of recommendations that may benefit the administration of the college studied to identify the research problem and find possible solutions. Thus, this section includes the following:

1. Conclusions

- a. Concerning the ST variable, the responses of the study sample were positive for the instructors at the college concerned, with a variation in the relative importance of its dimensions (organizational accountability, information disclosure, and strategic response), but they are all at a high level. This is attributed to that the college administration has a clear interest in having a clear system for accountability in the university and the college in particular; with the

availability of reliability of the information provided by the university and college. This would provide integrity and responsiveness implied by ST of all actions. The conclusions of its dimensions are as follows:

- The members of the inspection unit agree on the organizational accountability with a very high importance. This is attributed to that the college administration is working clearly and reasonably to apply the procedures and instructions issued by the Deanship of the College from an administrative perspective in order to integrate the activities and processes of the organizational accountability. However, its pursuit does not lead to a link between the decisions and instructions used in human resources management that facilitate the preparation of organizational reports.
 - They also agree on the level of informational disclosure with a high relative importance. This is attributed to that the college administration under study is working to provide reliable information when disclosed through websites in order to achieve transparency in the disclosure process. However, this trend of disclosure does not receive attention when conducting the work development process through suggestions submitted by employees in order to effectively overcome obstacles and problems in improving the overall performance of the college.
 - There is agreement on the response practiced by the college under study with a very high percentage of importance. This is attributed to that the college administration directly communicates between the administrative and teaching staff on the one hand and the Deanship of the college on the other hand with the aim of reorientation. However, this behavior does not receive high attention due to the low level of integrity that characterizes the control procedures to support and make strategic decisions.
- b. As for OCS, the college has a very high percentage of importance from the viewpoint of the study sample on OCS through involving all professors with values which constitute their identity and expectations in order to achieve a high degree of organizational culture and sufficient ability to adapt to changes in the internal and external environment and conflict situations, personal and group differences, and ensures compatibility in bearing collective responsibility in assuming tasks and duties. The conclusions of its dimensions are as follows:
- The organizational involvement of the college under study has a very high relative importance, due to that the college administration seeks to transfer organizational values in a reciprocal and participatory manner among all professors in order to develop their participation and retain their identity and expectations as part of them. However, this focus of transferring the values does not receive the appropriate attention in the college's attempt to provide a clear common vision showing the core values continuously and integrally.
 - Concerning consistency, it has a high relative importance, as the college administration seeks to ensure that all employees obtain their job rights, which in turn provides employees with a sense of job security. However, this does not include many employees, which increases the severity of lack of adaptation to environmental changes that occur continuously as a result of continuous developments.
 - The study sample agrees on the level of mission in the college with a very high relative importance, as the college administration can achieve consensus when having differences and different and conflicting views and solve problems quickly in all issues. However, this capability does not receive the attention of the administration towards reaching the goals and societal mission in order to complete works in light of the needs and priorities of the college, as the OCS prevailing in the college does not help to empower its employees.
- c. There is a significant correlation between ST and OCS in the college under study, due to that the more the college administration is interested in practicing its administrative work transparently, the more this will lead to strengthening OCS positively. At the level of the correlation between the dimensions, there is a significant correlation between ST with all of its dimensions and each dimension of OCS in the college under study. The strongest positive correlation was between ST and organizational accountability. This is attributed to that whenever the college administration is interested in practicing its work with high professionalism and transparency, this will lead to enhancing the characteristics of the college within the organizational accountability.
- d. ST has a significant effect on OCS, as it explained (34%) of the variation in OCS resulting from the clear interest of the college administration in managing ST in terms of its dimensions (organizational involvement, information disclosure and strategic response) by its employees. This result proves that the college cares about the sustainability of the work environment where there is organizational culture by ensuring the practice of activities related to transparency in the organization. In addition, ST with all of its dimensions has a significant effect on all dimensions of OCS represented by organizational accountability, consistency and mission in the college under study. The highest percentage of the ST effect explained (34.2%) of the variation in the dimension of the organizational accountability. This is attributed to that if the college administration pays attention to practicing its main activities transparently with its administrative and teaching staff, this will strengthen the organizational accountability in particular and the organizational culture in general.

2. RECOMMENDATIONS

This section provides recommendations hoped to benefit the organization under study and other organizations in the same field of work to address weaknesses in the ways of benefiting from ST and its enhancement for OCS. According to the findings of the current study, the recommendations are as follows:

- a. The college administration has to be keen to contribute positively towards employing the strategic involvement that facilitates the link between decisions and instructions in line with the requirements of work in the college.

Mechanism of action: Encouraging the college administration to spread the culture of interaction between all departments and functions in order to inform all of its professors and employees of the procedures and decisions when issued and how they are applied to improve the workflow; as well as providing an accurate and clear description when instructions and procedures issued by the university and the Deanship in particular in order to clarify the issue.

- b. It has to maintain the continuous development of work procedures by accepting employees' suggestions in a way that contributes to overcoming obstacles and problems.

Mechanism of action: Ensuring the availability of reliable information by the university and the Deanship to employees to ensure their needs for performing their work efficiently and effectively; besides following the control procedures when disclosing information in all work functions without exception in order to achieve mutual trust among them.

- c. The college administration should focus highly on providing integrity that supports ST for producing a strategic response.

Mechanism of action: Encouraging the college administration to provide control from the lower levels of management over the higher ones as alternatives to strategic initiatives to ensure transparency and integrity; besides paying attention to make a direct communication among employees at all levels for its effective role in the change processes.

- d. The college administration has to invest the opportunities that ensure essential values in formulating its vision and future strategies clearly.

Mechanism of action: Involving the teaching staff in the organizational values which form their identity and expectations and realizing the positions and difficulties resulting from them; as well as paying more attention to provide opportunities encouraging employees to innovate and provide adequate allocations that develop its employees in the field of knowledge and development initiatives.

- e. The college administration has to be keen to achieve environmental development at work for employees as being the right way towards adaptation to new changes.

Mechanism of action: Exerting more effort by the college administration to achieve a balance in job rights among employees based on common attitudes in order to provide job security comprehensively; as well as urging the college administration to support and invest its philosophy and principles in directing employees to assume their responsibility in performing their tasks without continuous supervision.

- f. The college administration has to help employees and work to empower them and increase their ability to carry out their work towards achieving its goals and societal mission.

Mechanism of action: Supporting consistency in the college by focusing on achieving consensus on different and conflicting issues due to different perspectives; besides ensuring the use of various policies in line with conflict situations and personal and group disputes that occur under the conditions of the work environment to ensure the development of employee performance and effectiveness efficiently.

- g. Since the study is in the field of ST and OCS and they must be studied and applied in other areas, and linking each variable to other variables that may affect and be affected by them, so the study proposes topics to be considered in future works as follows:

- The role of ST in raising the efficiency of consistency.
- The effect of ST on achieving organizational involvement.
- The availability of the OCS requirements in service institutions.

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