

ORGANIZATIONAL CULTURE AS THE FOUNDATION OF TRANSPARENCY AND ACCOUNTABILITY IN THE BUSINESS ENVIRONMENT

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Abstract: Contemporary geopolitical trends, such as globalization, changes in international relations, political instability, and economic sanctions, have a profound impact on national and international socioeconomic development. In this context, organizational cultures within enterprises and institutions become key factors in their resilience and adaptability. Transparency and accountability in business processes not only enable effective management of risks arising from geopolitical changes, but also strengthen trust among actors in the global marketplace. This paper analyzes how different models of organizational culture, drawing on the Competing Values Framework, can help organizations better cope with geopolitical challenges and contribute to sustainable socioeconomic development. Special focus is placed on the role of leadership, innovation, and communication in establishing a culture of resilience that supports long-term strategic goals at the national and international levels. An overview of recommendations is also presented for developing an organizational culture aligned with dynamic geopolitical circumstances, thereby contributing to the stability and prosperity of society.

Keywords: geopolitical trends, organizational culture, transparency, accountability, socioeconomic development, organizational resilience.

1. Organizational culture, transparency and accountability

Organizational culture represents a set of shared values, beliefs, norms, behaviors, and practices that shape how members of an organization communicate, make decisions, and develop mutual relationships (Abdalla et al., 2020; Ashkanasy, Wilderom and Peterson, 2000; Colquitt, LePine and Wesson, 2015; Engelen et al., 2016).

This culture affects the work atmosphere, organizational structure, management style, as well as relationships within the organization. According to Schein, it encompasses “the basic assumptions that are embedded in the organization and that shape the way its members think and behave.” Organizational culture is continuously developed through employee interactions, and it is the foundation for building trust and accountability within the organization. Through culture, the organization not only reflects internal values, but also directs the behavior of its members toward common goals.

Transparency in an organization entails openness in communication, availability of information, clarity in decision-making, and accountability for actions. In a business context, transparency denotes the organization’s ability to communicate clearly and honestly its actions,

decisions, strategies, and results to all relevant stakeholders, both within the organization and to external entities. This approach contributes to building trust, reducing uncertainty, and preventing the abuse of power. A key characteristic of transparency is enabling access to information for all relevant actors, as well as explaining the reasons and criteria that guided decision-making (Christensen and Cornelissen 2015; Tapscott and Ticoll 2003; Karim and Mursalim, 2019; Khoiriyah and Rahayu, 2021).

Accountability in an organization can be viewed in two aspects: personal and organizational. Personal accountability refers to the individual obligation of employees to answer for their actions, decisions, and results, and to respect the organization's ethical norms and rules. This form of accountability implies recognizing mistakes, a readiness to learn from them, and the consistent execution of assigned tasks and goals. The organization also bears accountability as a whole, including management, for maintaining ethical business conduct, transparency in operations, and achieving set objectives. An organization that demonstrates accountability toward employees, customers, and society creates the foundations for sustainable development and a positive market reputation. The combination of personal and organizational accountability forms the basis for sound business that strives for sustainability, integrity, and long-term success (Robbins and Coulter 2021; Carroll and Buchholtz 2015; Adyaksana and Alqurani, 2020).

2. The significance of building a culture of transparency and accountability

Building a culture of transparency and accountability is a key element in creating a healthy business environment that contributes to the sustainable development of the organization. This culture not only ensures effective governance and decision-making, but also has a significant impact on interpersonal relations within the organization, as well as on its reputation and competitive advantage (Fisher et al., 2016).

A culture of transparency and accountability brings numerous benefits to the organization. First, it enables increased trust among employees, management, and external partners. Transparency in communication and accountability for actions contribute to the creation of trust, because employees and partners can rely on accurate information and predictable decisions that do not involve hidden interests or uncertainty (Heimstädt and Dobusch, 2020). The second benefit is employee loyalty, achieved by respecting their rights and interests, as well as by providing clear and fair criteria for reward and advancement. When employees recognize that rules are applied equally to everyone, they are more likely to remain in the organization, reducing staff turnover and increasing productivity (O'Regan, King and Smith, 2022). Finally, transparency and accountability directly affect the organization's reputation, which is important for attracting new investment and for building positive relationships with consumers, suppliers, and the broader society (Heimstädt and Dobusch, 2020; Alom, 2018).

Therefore, a culture of transparency and accountability has a profound impact on the behavior of employees and management. Employees who work in organizations that practice transparency and accountability feel greater security and motivation. When it is clear what is expected of them and what the consequences of their actions are, it is easier to achieve high performance. Transparency enables greater employee involvement in decision-making, which gives them a sense of importance and value within the organization. On the other hand, management that demonstrates accountability and transparency earns the authority and trust of its teams. Such management is open to feedback, which allows for a faster response to changes in the business environment and reduces the risk of poor decisions (Alom, 2018; O'Regan, King and Smith, 2022).

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2.1. Key elements for the improvement of a culture of transparency and accountability

Developing a culture of transparency and accountability in an organization requires a comprehensive approach that includes a range of factors that can significantly shape and enhance this culture. The key factors that influence its development include leadership, communication, the rights and obligations of employees, clear procedures and rules, as well as the system of rewards and sanctions. Together, these factors create a work environment that encourages transparency and accountability at all levels of the organization (Leonard, 2019). Leaders in the organization play a key role in shaping and maintaining a culture of transparency and accountability. The management style they apply has a profound impact on employee behavior and on shaping organizational values. Leaders who cultivate openness, honesty, and responsibility toward employees set standards of behavior that are passed on to all members of the organization. Transformational leaders stand out in particular, as they inspire employees by example and actively motivate them to achieve common goals, thereby contributing to building a culture of transparency and accountability (Wagner and Hollenbeck, 2020; Northouse, 2025). Their ability to stimulate dialogue, provide clear guidance, and maintain open communication with employees significantly contributes to reducing uncertainty and strengthening mutual trust.

Effective and open communication is the foundation on which transparency in modern organizations rests. Those organizations that successfully establish clearly defined channels of communication and cultivate a culture of information sharing are more likely to achieve a high degree of transparency and accountability. Employees who have access to relevant information, both at the strategic and operational levels, show a greater readiness to act in accordance with the organization's values (Lencioni, 2002). Transparent communication enables better understanding of managerial decisions, reduces the possibility of misunderstandings, and fosters participatory decision-making. At the same time, openness to feedback becomes an important factor in the continuous development and adaptation to changes in the business environment.

A further contribution to building a culture of accountability is reflected in the clear definition and consistent respect for the rights and obligations of employees. It is essential that employees are familiar with their responsibilities, but also with the rights that belong to them within the organization. A culture of accountability cannot be developed in organizations that do not ensure respect for the basic rights of employees, such as fairness, equality, and transparency in procedures (Kaptein, 2017). Organizations that clearly define and communicate rights and obligations create a work environment in which employees understand the importance of their roles and act responsibly, while reducing the risk of misunderstandings and conflicts.

In addition, establishing clearly defined procedures and rules is of essential importance for creating an organization in which transparency and accountability are the norm, not the exception. When rules are clearly formulated and adequately communicated to employees, expectations and responsibilities become more understandable, which reduces uncertainty and increases organizational efficiency. Well-designed procedures not only facilitate the organization's daily functioning, but also direct employees toward achieving goals in accordance with the organization's core values (Robbins and Judge, 2023). In addition, clearly defined processes for decision-making, task execution, and performance evaluation contribute to the establishment of a high degree of transparency in business practices.

No less important is the system of rewards and sanctions, which plays a key role in shaping and maintaining a culture of accountability. Fair and transparent rewarding of responsible behavior and the achievement of goals in line with the organization's ethical standards stimulates desired behaviors among employees. At the same time, consistent sanctioning of irresponsible behavior

sends a clear message about the organization's unwavering commitment to preserving its values (Hanadelansa, 2023). The system of rewards and sanctions must be carefully designed to be fair, clear, and predictable, thereby contributing to employee motivation, the maintenance of discipline, and the overall stable development of the organization. The development of a culture of transparency and accountability is a complex and continuous process that requires the coordinated action of all the factors mentioned. An organization that succeeds in embedding these principles in its daily operations not only improves its operational and strategic performance, but also contributes to building a positive working environment, strengthening mutual trust, and achieving long-term goals (Kaptein, 2017; Robbins and Judge, 2023; HogoNext, 2024).

2.2 The Role of Teamwork in Strengthening a Culture of Transparency and Accountability

Teamwork represents one of the most influential social mechanisms through which transparency and accountability become embedded in everyday organizational practice. Unlike formal rules or control systems, teamwork operates through continuous interaction, shared responsibility, and mutual dependence among organizational members. When work is organized around teams rather than isolated individual tasks, processes and decisions become more visible, which naturally reduces information asymmetry and limits opportunities for concealment or opportunistic behavior. Within effective teams, information sharing is not merely encouraged but functionally necessary. Team members depend on timely and accurate information from one another in order to coordinate tasks, solve problems, and meet collective objectives. This interdependence fosters transparency as a practical requirement rather than a normative ideal. Decisions, rationales, and outcomes are openly discussed, allowing members to understand not only what has been decided, but why. Over time, such practices cultivate a shared expectation that actions and decisions should be explainable and accessible to others.

Accountability within teams is reinforced through collective ownership of results. While individual roles remain important, performance is evaluated in relation to shared goals, which creates peer-based accountability mechanisms. Team members monitor one another's contributions informally, providing feedback and correcting deviations before they escalate into significant failures. This form of horizontal accountability is often more immediate and effective than hierarchical oversight, as it is grounded in daily cooperation and professional respect.

Moreover, teamwork contributes to psychological safety, which is essential for transparent behavior. When employees feel secure in expressing concerns, admitting mistakes, or questioning decisions without fear of reprisal, transparency becomes sustainable. Teams characterized by trust and mutual respect are more likely to surface problems early, acknowledge errors openly, and engage in collective learning. In this sense, teamwork does not merely support transparency and accountability; it transforms them into shared social norms that guide behavior beyond formal organizational structures.

3. Transparency and accountability in the context of the typology of organizational culture

Different types of organizational culture shape the level of transparency and accountability within the organization in specific ways. For example, organizations with an open and participatory culture naturally encourage open communication, information exchange, and clearly defined responsibilities. On the other hand, in organizations with an authoritarian or hierarchical culture, the flow of information is often limited and accountability is concentrated in the hands of

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management, which can be an obstacle to the development of a culture of transparency and personal accountability among employees.

In this context, it is useful to consider different typologies of organizational culture that allow a deeper understanding of how culture affects these dimensions. Based on the degree of risk and the time needed to obtain feedback on the results of measures taken in the market, Deal and Kennedy (1982) identify a “macho” culture or culture of strong individuals, a “work hard, play hard” culture, a bet-your-company culture, and a process culture. Cameron and Quinn (2011), starting from the external and internal orientation of the organization and its flexibility, distinguish clan, adhocracy, market, and hierarchy cultures. Handy (1995) introduces a typology based on the distribution of power and a people or task orientation, identifying a power culture, a role culture, a task culture, and a support culture. Hartnell et al. (2016) contribute to the classification through criteria such as adaptability, mission, employee engagement, and consistency, thereby defining a mission culture, engagement culture, task culture, and relationship culture. Sonnenfeld and Ward (2008) also propose a typology based on employee behavior, distinguishing an academic culture, a baseball-team culture, a club culture, and a fortress culture. These typologies provide a theoretical framework that enables a deeper understanding of the impact of different cultural patterns on transparency and accountability in organizations. Different cultural models not only shape employee behavior, but also establish norms that define how information is shared and how responsibilities are distributed within organizational structures.

For the analysis of the relationship between organizational culture, transparency, and accountability, we opted for the Cameron and Quinn model, known as the Competing Values Framework. This model, one of the most recognized and most commonly applied in contemporary management theory, allows a comprehensive view of the key dimensions of organizational culture – from the way the organization functions and the leadership style, to interpersonal relations and decision-making mechanisms (Figure 1).

Figure 1. Adapted based on Cameron and Quinn (2011)



A particular advantage of this model lies in the ability to identify the values and behaviors that directly affect openness of communication, information exchange, and the distribution of responsibilities. Through four basic types of culture – clan, adhocracy, market, and hierarchy – the model helps to understand how, in different organizational contexts, a culture based on trust, clarity, and accountability is either developed or constrained. In this sense, organizational culture is classified into 4 types:

- *Clan culture* – based on the values of teamwork, mutual trust, respect, and close relationships among employees. In this culture, transparency is built through open communication, participatory decision-making, and the encouragement of collaboration, while accountability develops as a shared value and part of the collective consciousness.
- *Adhocracy culture* – promotes innovation, creativity, and a high degree of flexibility. Transparency in this context is reflected in the encouragement of idea and innovation exchange, while accountability is viewed through individual initiative and the taking of risks in order to develop new solutions.
- *Market culture* – characterized by an orientation toward results, competition, and the achievement of goals. Transparency here is reflected through clearly defined goals and measurable results, while accountability is most often expressed through individual performance and contributions to achieving business outcomes.
- *Hierarchy culture* – emphasis is placed on formalized procedures, rules, standards, and control. Transparency in this type of culture is achieved through clearly established protocols and communication guided by procedures, while accountability is strictly institutionalized and tied to hierarchical levels and roles.

Additionally, thanks to diagnostic tools such as the OCAI, this model also offers a solid methodological basis for analyzing existing practice. It thus provides managers with concrete guidelines for identifying areas that need improvement and for strategically directing the development of organizational culture toward greater transparency and accountability, in line with the organization's goals.

3.1 Ethical Leadership in Reinforcing a Culture of Accountability

Ethical leadership plays a decisive role in shaping how accountability is understood and practiced within organizations. Leaders do not only define goals and allocate resources; they also signal which behaviors are acceptable, expected, and rewarded. Through consistent ethical conduct, leaders establish credibility and moral authority, which are essential for fostering genuine accountability rather than compliance driven by fear or external pressure. A key dimension of ethical leadership lies in role modeling. When leaders demonstrate integrity, accept responsibility for their decisions, and openly acknowledge mistakes, they legitimize accountability as a core organizational value. Such behavior sends a clear message that accountability applies across hierarchical levels and is not selectively enforced. Employees are more likely to take responsibility for their actions when they observe leaders doing the same, particularly in situations involving uncertainty or adverse outcomes.

Ethical leaders also contribute to accountability by ensuring fairness and consistency in decision-making processes. Transparent criteria for evaluation, promotion, and disciplinary actions reduce perceptions of arbitrariness and favoritism. When employees perceive organizational systems as fair, they are more willing to accept responsibility for outcomes, even when results are unfavorable. Accountability, in this context, is experienced as a constructive mechanism for improvement rather than a punitive instrument. Ethical leadership encourages moral reflection and dialogue within the organization. By inviting discussion about ethical dilemmas and encouraging employees to voice concerns, leaders expand accountability beyond formal performance metrics to include responsibility toward colleagues, stakeholders, and society. Accountability thus becomes multidimensional, encompassing not only what is achieved, but also how outcomes are produced. Through sustained ethical leadership, accountability evolves into a shared moral commitment that supports long-term organizational legitimacy and trust.

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3.2 Ethical Behavior of Employees as a Foundation of Organizational Responsibility

While leadership sets the tone for accountability, the ethical behavior of employees determines whether accountability is effectively realized in practice. Organizational responsibility cannot be sustained solely through policies or managerial oversight; it depends on the everyday choices and judgments made by employees across all levels. Ethical behavior functions as a bridge between formal accountability frameworks and actual conduct in the workplace.

Ethical employees demonstrate responsibility by adhering to professional standards, respecting organizational values, and considering the broader consequences of their actions. This form of responsibility extends beyond task completion to include honesty in reporting, respect for procedures, and willingness to disclose errors or irregularities. When employees act ethically, transparency emerges organically, as information is not deliberately distorted or withheld for personal advantage. Peer influence further amplifies ethical behavior within organizations. Employees continuously observe and interpret the behavior of their colleagues, adjusting their own actions accordingly. In environments where ethical conduct is visible and socially reinforced, deviations from responsible behavior become more noticeable and less socially acceptable. This creates an informal regulatory mechanism that complements formal accountability systems and reduces reliance on external control. Importantly, ethical behavior is closely linked to professional identity. Employees who perceive themselves as responsible professionals are more inclined to take ownership of outcomes and to align personal values with organizational objectives. Such alignment strengthens organizational responsibility as a collective phenomenon rather than a managerial imposition. In this sense, ethical employee behavior does not merely support accountability structures; it constitutes their operational core.

4. Digital Transformation and Transparency

Digital transformation has fundamentally altered the conditions under which organizational transparency is created and maintained. The introduction of digital technologies into organizational processes increases the volume, speed, and accessibility of information, reshaping how decisions are documented, communicated, and evaluated. As a result, transparency becomes both more attainable and more demanding. Digital systems enable real-time data collection and automated reporting, which enhances visibility across organizational activities. Processes that were once opaque or fragmented become traceable through digital records, dashboards, and integrated platforms. This heightened visibility reduces information gaps between hierarchical levels and allows stakeholders to monitor performance, compliance, and resource allocation with greater precision.

At the same time, digital transformation redefines accountability by creating durable informational traces of actions and decisions. Digital footprints make it more difficult to obscure responsibility, as actions are recorded and can be retrospectively examined. This shifts accountability from a largely reactive practice to a continuous condition embedded in everyday operations. Employees and managers alike operate with the awareness that decisions are observable and auditable, which influences behavior toward greater responsibility. However, transparency enabled by digital technologies is not value-neutral. Without ethical governance and clear norms, increased data availability may lead to surveillance, information overload, or selective disclosure. Meaningful transparency requires interpretive frameworks that explain data, contextualize decisions, and respect individual rights. When digital transformation is aligned with ethical principles and organizational values, it strengthens transparency as a mechanism for trust, learning, and responsible governance rather than mere control.

5. Concluding considerations with recommendations

An organizational culture based on transparency and accountability represents the foundation of modern and sustainable business. These values not only contribute to internal stability and trust among employees, but at the same time strengthen the organization's reputation in the external environment. Transparency enables open information exchange, facilitates high-quality decision-making, and reduces room for unethical practices, while accountability fosters individual and collective commitment to achieving organizational goals. In order for these values to be fully integrated into the organizational culture, the following is recommended:

- Clearly define and institutionalize the values of transparency and accountability through strategic documents, internal policies, and everyday practice;
- Develop leadership styles based on ethical behavior, trust, and open communication;
- Establish mechanisms for evaluating and monitoring respect for the principles of transparency and accountability at all organizational levels;
- Encourage a culture of dialogue and cooperation, where information is accessible and employees are involved in decision-making;
- Align the reward and sanction system with organizational values, so that responsible behavior is affirmed and irregularities are sanctioned.
- It is recommended to carry out diagnostics using the Organizational Culture Assessment Instrument (OCAI) to determine the current state of organizational culture and define the desired directions of its development in line with business objectives and contemporary managerial standards. Particular focus should be placed on encouraging clan and adhocracy cultures in organizations that strive for a higher degree of transparency, employee participation in decision-making, and the development of accountability based on trust and shared values.

Through the consistent application of these recommendations, organizations can build a stable and ethical business environment that fosters trust, motivation, and innovation. In this way, transparency and accountability become not only declarative values, but also operational standards that contribute to the long-term success and competitiveness of the organization.

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