Transparency: A Concept Analysis in the Context of Fiscal Transparency in Canadian Healthcare Organizations

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Abstract

Transparency is associated with better governance and is an important component of Canadian fiscal policies. Fiscal transparency is one key concept among others in the literature related to sustainability of Canada’s publically funded healthcare system. Transparency assists in exposing the inner workings of healthcare organizations leading to greater public awareness and thus providing the opportunity for improvement and change. In the literature, transparency is described as an elusive concept lacking clarity, conceptualization, and is in its beginning stages of conceptual and theoretical development. Using Walker & Avant’s (2005) methodology, a concept analysis of transparency was conducted to understand the meaning of transparency in the context of fiscal transparency in Canadian healthcare organizations. Transparency is the opposite of secrecy and corruption and is associated with disclosure of information, openness, clarity, and truthfulness. A gap in the literature is noted in Canadian articles on the concept of transparency, particularly related to fiscal transparency in Canadian healthcare organizations. Further research on fiscal transparency in Canadian healthcare organizations is needed with emphasis on the optimal levels of transparency, the cost of transparency, and the measurement of the effectiveness of fiscally transparent practices.

Keywords: transparency, fiscal transparency, concept analysis, Canadian healthcare organizations

Transparency is a commonly used term with politicians, governments, organizations, and individuals. Heald (2012) in his search for a specific meaning of transparency on public expenditures states “‘Transparency’ slips easily off the tongue and pen, often in tandem with ‘openness’, without it being clear whether these represent different concepts or are synonyms used for emphasis” (p. 31). Fiscal transparency assists our healthcare organizations to be accountable in managing healthcare funds contributing to sustainability and the best outcomes possible for patients. The problem lies in the term transparency; there is no clear understanding of the meaning of the term in the literature or in Canadian government policies. Wehmeier & Raaz (2012) found a lack of conceptualization and lack of theoretical perspective on the concept of organizational transparency in the academic discourse. Even though literature on transparency is extensive, the concept of transparency has not reached its full concept maturity; in fact the concept of transparency is in its beginning stages of development. The aim of this paper is to better understand the meaning of transparency in the context of fiscal transparency in Canadian healthcare organizations. A concept analysis of transparency will be conducted and guided by Walker & Avant’s (2005) concept analysis methodology. This concept analysis will be helpful to understand the meaning of transparency in Canadian healthcare policies and in future development and construction of theory on transparency in the literature.
Background

Transparency is a phenomena developed as a solution to corruption and secrecy in governments (Heald, 2003). Wehner & Renzio (2013) claim “Increased fiscal transparency is associated with improved budgetary outcomes, lower sovereign borrowing costs, decreased corruption, and less creative accounting by governments” (p. 96). Lack of fiscal transparency in healthcare organizations leaves room for mismanagement of public funds to go unnoticed, drawing attention to social and political factors associated with corruption. Mackey and Liang (2012, p. 1) state, “Health corruption not only leads to financial waste of scarce resources, but also has adverse impact on healthcare access, infrastructures, financing, and social determinants of health”. Jaffe et al. (2006) state that transparency is instrumental in improvements to individual and national health by eliminating less effective approaches to healthcare spending. “Greater transparency facilitates the transition to safer, more effective, more humane healthcare” (Jaffe et al., p.981). Better sustainable healthcare are enhanced by a number of different methods such as transparency, accountability, integrity, evidence-informed practice, and inclusiveness through equitable access. Although these concepts are used frequently in the policy and healthcare management literature, their meaning remains unclear and relationships among the concepts obscure. While these concepts are linked, this paper will explore only the concept of transparency and its contribution to healthcare.

The vast literature from different disciplines contributes to the elusiveness of the concept of transparency through diverse perspectives and various theories. This paper focuses on a concept analysis on transparency to provide a definition of transparency and bring clarity to its meaning in Canadian fiscal policies in healthcare organizations. This concept analysis and accompanying discussion will address the following research questions:

1. What is the meaning of transparency?
2. How can the results of this concept analysis on transparency be applied to current healthcare policy making in Canada?

3. How can this concept analysis on transparency contribute to the broader literary dialogue among scholars, Canadian policy makers, and the people of Canada?

Chapter 2: Methods

The purpose of concept analysis is theory development (Walker & Avant, 2005). Theory helps to describe and explain a phenomenon that is taking place in the world around us (Hardy, 1974). Development of theory takes time and requires collaboration and participation from many people (Hardy). Concepts are the bricks (Morse, Mitcham, Hupcey & Tason, 1996) and the “building blocks of theory” (Hardy) as cited in Walker & Avant (2005, p. 26). “Concept analysis is a formal, linguistic exercise to determine defining attributes” (Walker & Avant, p.63).

Concepts are mental constructions that attempt to place order in the environmental stimuli and categories of information (Walker and Avant). Categorizing the attributes of a concept classifies our experiences to bring meaning, usefulness, and efficiency to a concept (Walker & Avant).

Morse et al. (1996) state mature concepts are well developed. A concept is well developed when their use and meaning are confined within the boundaries and definition consistent among theorists, researchers and practitioners (Morse et al.). Poorly developed and immature concepts are not clearly defined and overlap with the boundaries of other concepts (Morse et al.). A concept can be simple or complex (Morse et al.). Walker & Avant (2005) suggest concepts are abstract and have three different levels of abstractness: primitive, concrete, and abstract. Primitive concepts are culturally shared, common meanings with the same meaning for all individuals (e.g., the color blue can be described as blue or not blue) (Walker & Avant, p. 26). “Concrete concepts are those that can be defined by primitive concepts, are limited by time and space, and are observable in reality” (Walker & Avant, p. 26). An abstract concept is
independent of time and space and can be defined by primitive or concrete concepts (Walker & Avant). Walker & Avant use an example of temperature as an abstract concept. An abstract concept of temperature becomes a concrete concept by adding specific time and place to temperature (e.g., temperature in Kansas today) (p. 26). Transparency is an abstract concept because it is independent of time and space, however fiscal transparency in Canadian healthcare organizations today is a concrete concept because it specifies a particular time and space and is observable in reality.

Walker & Avant’s (2005) framework for concept analyses is an adaptation from Wilson’s original 11-step framework (Beckwith, Dickinson & Kendall, 2008). Walker & Avant’s method differs from Wilson’s framework through modification and simplification of the process (Walker & Avant). The eight-step procedure using Walker and Avant (2005) methodology for concept analysis is outlined in Table 1.

The Walker & Avant concept analysis method does not go without peer criticism. Rodgers (1989) argues that Walker & Avant’s method lacks philosophical foundations, instead “Isolating the concept rather than focusing on the vast interrelationships that exist in the world” (p. 331). Walker and Avant state that by identifying antecedents and consequences the social contexts in which the concept exists are described. Beckwith, Dickinson & Kendall (2008) argue Wilson’s original framework does not take into consideration political, financial, or historical influences of a concept therefore not being appropriate for concept analysis to generate theory. Walker & Avant use dictionary definitions as part of identifying uses of the concept, however Morse et al. (1996) argue that dictionary definitions are inadequate to describe a concept. Walker & Avant state it is important to include all definitions and attributes of the concept to gain deeply rooted and broad insight into the concept. While Walker & Avant methodology for concept analysis has
Table 1.  

*Walker and Avant (2005) Concept Analysis Processes*

<table>
<thead>
<tr>
<th>Process</th>
<th>Description</th>
</tr>
</thead>
</table>
| 1. Select a concept                    | • Requires careful consideration  
• Should have great interest and relevance for the author  
• Choose manageable concept not those not yet explored  
• Avoid “primitive” concepts (too simplistic) or “umbrella” terms (broad with many meanings) (p. 65)  
• Concepts can change over time and may never be truly finished |
| 2. Determine the aims or the purpose of the analysis | • One must ask the question “Why am I doing this analysis?” (p. 66).  
• Defining the purpose of the analysis serves as a guide when determining the defining attributes  
• The attribute choices should reflect the aim of the analysis |
| 3. Identify uses of the concept        | • The goal is to identify all uses of the concept, both ordinary and scientific through dictionary definitions, thesaurus, colleagues, and literature (p. 67)  
• The analysis should include both implicit and explicit uses |
| 4. Determine the defining attributes   | • The most important component of methodology to concept analysis  
• Characteristics that frequently occur together with that concept forming a pattern of association  
• Provides insight into the uniqueness of the concept differentiating it from other concepts  
• Attributes may change over time or when used in different contexts  
• Once all the attributes are collected a decision must be made to identify the attributes most relevant to the topic chosen for the analysis  
• One or several meanings may be chosen for the analysis whichever is more useful and provides the greatest insight into the aims of the analysis |
5. Identifying a model case
- A model case has all the defining attributes of the concept present
- Must be a pure and pragmatic example of the concept derived from real life, literature, or it can be self-constructed
- A model case is usually constructed or identified during the analysis thorough internal dialogue and reflection

6. Identify additional cases
- Additional cases include borderline, related, contrary, invented, and illegitimate cases
- Borderline cases are inconsistent from the concept and do not contain all the attributes
- Related cases are similar to the model case but differ when closely examined
- Contrary cases do not resemble the concept at all
- Invented cases are “ideas outside our own experiences” (p. 72)
- Illegitimate cases are out of context and unrelated to the concept and are not always needed in the concept analysis

7. Identify antecedents and consequences
- Antecedents and consequences shed light on the social context of the concept
- Antecedents are “Events or incidents that must occur prior to the occurrence of the concept” (p. 73)
- Consequences are events or incidents that occur as a result of the concept and are described as the outcomes

8. Identify empirical referents
- Presents a clear link to the theoretical base of the concept
- Defining attributes and the empirical referents are usually the same
- Empirical referents are concerned with the measurement by classifying or categorizing the concept based on the existence or the presence of the concept

been criticized in the academic literature for the lack of depth in the analytical process, this author has chosen this concept analysis framework for this project due to the simplicity and clarity of its processes and proven utility in nursing research.
Literature Search

The literature search for this concept analysis focused on academic peer reviewed articles and grey literature. The search for peer-reviewed articles was initiated from University of British Columbia Okanagan (UBCO) library website and initially involved a general search as a starting point through UBCO Summon. Summon is the most comprehensive search engine on the UBCO library website which includes any discipline in any format. From this broad search 15 suitable articles were saved for relevancy, however many articles may have been missed due to the unmanageable numbers of returns. The search was narrowed to Academic Search Complete database using the term ‘transparency’ and ‘transparent’ together returning over 50,000 articles. The search strategy was further narrowed to three databases: Business Source Complete, PubMed which includes MEDLINE, and Cumulative Index to Nursing and Allied Health Literature (CINAHL) to focus on the health sciences and business literature. Most of the articles pertaining to the topic of fiscal transparency in government and organizational transparency were found in the business literature. Further limitations included Boolean/phrase, English language, scholarly peer reviewed journal articles, and date limitations of 2000 to 2013. Additional search terms combined with the term transparency were ‘concept’, ‘policy’ and ‘fiscal’ using asterisks (*) to include all other possibilities. Total articles returned from all three databases were 13,389 using the combination search terms as shown in Table 2. The search was further narrowed to articles relating to Canadian context for manageability; however no relevant Canadian articles on transparency were available from this search. This resulted in going back to the combined terms. Business Source Complete database returned more than 8,000 articles. Due to the unmanageability and vastness of the number of articles, further limitations, years 2010-2013, were applied searches in databases returning more than 500 articles was implemented to year
Table 2

*Search terms, databases, and yield from year 2000-2013*

<table>
<thead>
<tr>
<th>Search Terms</th>
<th>Business Source Complete</th>
<th>Pub Med including MEDLINE</th>
<th>CINAHL</th>
<th>Combined Total*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transparency</td>
<td>8,724</td>
<td>3,655</td>
<td>1,010</td>
<td>13,389</td>
</tr>
<tr>
<td>Transparency and Policy</td>
<td>2,686</td>
<td>536</td>
<td>189</td>
<td>3,411</td>
</tr>
<tr>
<td>Transparency and Concept</td>
<td>354</td>
<td>229</td>
<td>77</td>
<td>660</td>
</tr>
<tr>
<td>Transparency and Fiscal</td>
<td>260</td>
<td>9</td>
<td>8</td>
<td>277</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>12,024</strong></td>
<td><strong>4,429</strong></td>
<td><strong>1,284</strong></td>
<td><strong>17,737</strong></td>
</tr>
</tbody>
</table>

*Search parameters included Boolean/phrase, English language, scholarly peer reviewed journal articles, and date limitations of 2000 to 2013. There may be repetition in articles in the combined totals; therefore the total number of articles may not represent the actual number. Databases returning more than 500 articles search parameters were further narrowed to year 2010-2013 (see Table 3). All articles in databases returning less than 500 were assessed for relevancy to this topic based on title and abstract.

This still returned over 800 articles in Business Source Complete. A further parameter of years 2012-2013 was applied to the search that yielded 476 articles using the combined search terms of transparency and policy (see Table 3). Finally, 2,873 titles and abstracts were assessed for relevance to the topic of transparency, fiscal transparency, transparency policies and concept analysis. Duplication of articles was noted. Out of the 2,873 articles, eight articles were chosen for their theoretical and empirical contributions to the concept of transparency, relevancy, and their relationship to fiscal transparency. The fifteen articles saved from the initial search from Summon were added to the eight articles given their relevancy on this topic for a total of 23 peer-reviewed journal articles. It is not known why the narrowed
Table 3

_Further search terms, databases, and yield from year 2010-2013_

<table>
<thead>
<tr>
<th>Search Terms</th>
<th>Business Source Complete</th>
<th>Pub Med including MEDLINE</th>
<th>CINAHL</th>
<th>Combined Total*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transparency (2010-2013)</td>
<td>3,497</td>
<td>1,402</td>
<td>484</td>
<td>5,383</td>
</tr>
<tr>
<td>Transparency and Policy (2010-2013)</td>
<td>872</td>
<td>230</td>
<td>85</td>
<td>1,187</td>
</tr>
<tr>
<td>Transparency and Policy (2012-2013)</td>
<td>476</td>
<td>111</td>
<td>N/A</td>
<td>587</td>
</tr>
</tbody>
</table>

*Squares labeled N/A were not assessed because the number of articles returned from year 2010-2013 were all checked, therefore the returned articles from year 2012-2013 would have been duplicates.

search parameters did not produce the valuable articles originally found in Summon.

The grey literature search involved a Google Internet search engine and included Canadian government policies, reports, statistical data, and any other relevant literature and documents not available in the peer-reviewed academic literature databases. The words transparency and transparent were entered into Google. The main focus of the grey literature search was to obtain government documents available on Canadian government websites and Canadian professional organization websites.

Reference lists from each of the papers were also reviewed for relevant articles. One article was retained through these searches. A report found by a committee member was also included because of its relevance to the topic area. Mackey & Liang (2012) article was found through Google search on transparency and healthcare. A total of 26 peer-reviewed articles, reports, and book chapters were chosen for the review (Table 4). Inclusion criteria for all the articles were based on articles that provided theoretical or conceptual frameworks on
Table 4

*Final articles chosen*

<table>
<thead>
<tr>
<th>Reports, books, and articles found via Google from reference lists</th>
<th>Databases – Peer Reviewed</th>
<th>Summon – Peer Reviewed</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 Articles</td>
<td>8 Articles</td>
<td>16 Articles</td>
</tr>
</tbody>
</table>

5. Grimmelikhuijsen (2012)
10. Das Neves & Vaccaro (2013)
11. Fox (2009)
15. Lindqvist (2012)
19. Premchand (2001)
22. Wehmeier & Raaz (2012)
23. Wehner & Renzio (2013)

organizational transparency, organizational transparency policies, the concept of transparency, fiscal transparency, and transparency in healthcare. Articles excluded were opinion articles, editorials, and articles on optical transparency. See Appendix for data extraction table. All dictionary definitions were obtained from Internet websites.
Chapter 3 - Transparency: A Concept Analysis Results

Selecting the Concept

The concept analysis should focus on a topic of interest to the person conducting the analysis (Walker & Avant, 2005). The concept of transparency in the context of fiscal transparency in Canadian healthcare organizations was chosen for this project because transparency was an integral part of Canadian fiscal policies in healthcare, yet the term was not defined within the policy documents. The meaning of the term transparency was left to individual interpretation. Different individual interpretations may lead to different conclusions on what government policies on transparency should deliver. This author chose this topic area, as she was particularly interested in transparency in healthcare. Transparency was not well defined in government transparency policy documents hence greater clarity of this concept may be of benefit to our healthcare system. For example the British Columbia Budget Transparency and Accountability Act (2000) does not define transparency within the document. Fiscal transparency in Canadian healthcare organizations was one of several key components associated with sustainability of Canada’s publically funded healthcare system, however the concept of transparency in Canadian healthcare fiscal policies needs further investigation and analysis as to its definition and the meaning.

Determining the Aims or Purpose of the Analysis

Walker & Avant (2005) state to determine the aim and the purpose of the analysis one must ask the question “Why am I doing this analysis?” (p. 66). Defining the purpose of the analysis serves as a guide when determining the defining attributes (Walker & Avant). The attribute choices should reflect the aim of the analysis (Walker & Avant). Transparency appears to be a common term that holds great importance in Canadian fiscal policies and in the sustainability of the Canadian healthcare system, yet the meaning or the definition of
transparency is not provided in the government documents. The purpose of this concept analysis is to provide a definition and clarity to the concept of transparency in Canadian healthcare fiscal policies.

**Identifying All Uses of the Concept That You Can Discover**

**Origins of transparency and historical perspective.** Most articles in this literature search did not provide a historical perspective on transparency and usually included minimal explanation on the origins of transparency within the context of the chosen topic. Three articles (Ball, 2009; Bessire, 2005; Premchand, 2001) did provide a historical perspective on transparency in the context of financial management and public administration. The Premchand article outlined six stages of the historical development of transparency in the British government. The first stage was the pre-Christian era where Aristotle introduced the concept of public funds and an Athenian state of the people’s representation (Premchand). Stage two and three accounted for the period of time between the years of 1500-1700 where the people demanded development of transparency and accountability from the government (Premchand). In stage four the legislation of the Exchequer and Audit Act in 1866 was created to audit government finances (Premchand). Stage five (1930-1970) focused on peoples’ continuing demand for transparency and accountability. The final stage (1980’s to present) emphasized audits of government liability and assets (Premchand). The other two articles looked at the development of transparency within this final time period, from 1980 to the present. Ball claims that the roots of transparency originated in the international relations field in the 1980’s. Both Ball and Bessire suggested that the pressure to conceptualize transparency intensified during this period of time and articles on transparency began to appear in the academic literature in the 1990’s. The 1990’s also showed the beginning of ethical considerations in transparency (Ball) and public interest in fiscal transparency (Heald, 2003).
Historical context of Canadian transparency laws was primarily obtained from the grey literature. The Canadian Federal Accountability Act was introduced on April 11, 2006 and legislated on December 12, 2006. The purpose of the Federal Accountability Act was to increase transparency in government operations and make government more accountable to the people of Canada.

**Definitions of transparency.** There were a number of different definitions on transparency in the dictionary and in the literature. Transparency was described as a noun associated with naming people, places or things (“Noun”, 2006). Two themes were found in the dictionary definitions. First, the theme of photography and the passage of light to see through something; the second theme was the human or organizational value of being open, honest and visible. Merriam-Webster online dictionary defined transparency as “something transparent: a picture (as on film) viewed by light shining through it or by projection” (“Transparency”, 2006, para. 1) and “the quality or a state of being transparent” (para. 2). Because the dictionary definition defined transparency as being transparent it was imperative to define transparent in order to understand the full meaning of the definition. Transparent was defined as “able to be seen through; easy to notice or understand” (“Transparent”, 2006, para. 1). Other definitions of transparent in Merriam-Webster online dictionary included “having the property of transmitting light without appreciable scattering so that bodies lying beyond are seen clearly (“Transparent”, 2006, para. 1a), “allowing the passage of a specified form of radiation (as X-rays or ultraviolet light)” (para. 1a); “fine or sheer enough to be seen through” (para. 1b). The analogy of a light shining through was associated with the ability to see through and know what is on the other side.

The second theme of openness, honesty and visibility referred to individual and organizational values. Definitions of transparency related to this theme included: “honest and open; not secretive (“Transparency”, 2006, para. 1); free from pretense or deceit; easily detected
or seen through (para. 2b); “readily understood” (para. 2c); “characterized by visibility; and accessibility of information especially concerning with business practices” (para. 2d). Dictionary definitions of transparency were positive in nature including elements of clarity and openness in the context of film and photography or individual and organizational behavior.

The opposite of transparency was defined in Merriam-Webster online dictionary as “cloudiness, opacity, opaqueness, and turbidity.” (para. 9). In the academic literature, opacity was described as the opposite of transparency (Jaffe et al, 2006). Opacity “does not allow light to go thorough” (“Opacity”, 2006, para. 1) and it was “difficult to understand or explain” (para. 2).

In the literature, both implicit and explicit definitions of the concept of transparency were provided. Similarities exist between dictionary definitions and the definitions of transparency in literature. Definitions for transparency from the literature will be presented in Table 5.

Definition of fiscal transparency. Fiscal transparency was defined by Kopitis and Craig and cited in Heald (2003) as:

...openness toward the public at large about government structure and functions, fiscal policy intentions, public sector accounts, and projections. It involves ready access to reliable, comprehensive, timely, understandable, and internationally comparable information on government activities – whether undertaken inside or outside the government sector – so that the electorate and financial markets can accurately assess the government’s financial position and the true costs and benefits of government activities, including their present and future economic and social implications (p. 726).

Transparency concepts and theoretical frameworks. All of the authors from the included articles provided some form of theoretical framework on transparency. Three articles by: Rawlins (2009); Meijer (2013); and Piotrowski & Van Ryzin (2007) described studies to test the concept of transparency. Rawlins provided a model that measures organizational transparency
Table 5

*Definitions of transparency from the literature*


2. “Accessing information, intentions or behaviors that have been intentionally revealed through a process of disclosure” (Turilli & Floridi, 2009, p. 105).

3. Based on Florini’s definition “Transparency generally means the opening up of the internal organizational processes and decisions to third parties, whether or not these third parties are involved in the organization” (Pasquier & Villeneuve, 2007, p. 148).

4. “Availability of information about an actor that allows other actors to monitor the workings or performance of the first actor” (Meijer, 2013, p. 430).

5. “The disclosure of information by an organization that enables external actors to monitor and assess its internal workings and performance” (Grimmelikhuijsen & Welch, 2012, p. 563).

6. “Helping people to see into systems and understand why decisions are taken” (Osborne, 2004, p. 292).

7. “The clarity and precision with which observation, analysis, measurement and comparison can be made” (Jaffe et al., 2006, p. 982).

8. “Transparency is a chosen way of being or pattern, whereby in the context of making a mistake there is self-acknowledgment of a lack of judgment, an error, an omission, or an admission of wrongdoing” (Milton, 2009, p. 25).

9. “Transparency is the deliberate attempt to make available all legally releasable information—whether positive or negative in nature—in a manner that is accurate, timely, balanced, and unequivocal, for the purpose of enhancing the reasoning ability of publics and holding organizations accountable for their actions, policies, and practices” (Rawlins, 2009, p. 75).


and tested this model on the employees of a large regional healthcare organization. The author measured four transparency efforts (participation, substantial information, accountability, and
Sharing substantial information had the strongest association to transparency (Rawlins).

Preferred organizational traits in transparency were integrity and respect for others (Rawlins).

Meijer developed a heuristic model on transparency consisting of strategic, cognitive, and institutional perspectives and verified the model in schools in the Netherlands and the European Union. Meijer concluded transparency was associated with complexity and was an issue of political struggle. Piotrowski & Van Ryzin measured the public’s demand for transparency at a local level using a national online survey of 1,800 citizens of United States of America. The authors found that drivers of the public’s demand for transparency had several dimensions: fiscal, safety, open governments, and honest governments (Piotrowski & Van Ryzin). The public’s perception of transparency depended on individual views of the current level of government transparency (Piotrowski & Van Ryzin). Those who viewed the government as already open demanded less transparency, and those who viewed government as closed or secretive demanded greater transparency (Piotrowski & Van Ryzin).

Wehmeier and Raaz (2012) outlined a systemic review of organizational transparency. Five positive components of transparency were described: ethical frame; communication and relationship frame; law and regulation frame; efficiency and effectiveness frame; and financial frame (Wehmeier & Raaz). Privacy and confidentiality, trust, and integrity were associated with ethical values in transparency (Wehmeier & Raaz). The communication frame focused on relationships between an organization or corporation and the stakeholders (Wehmeier & Raaz). The foundations for the communication frame included the availability and accessibility of information and the public’s full engagement for the purpose of debate and discussion (Wehmeier & Raaz). The articles within the law and regulation frame concentrated on public and international transparency policies and political accountability (Wehmeier & Raaz). The efficiency and effectiveness frame emphasized management processes (Wehmeier & Raaz).
Articles utilizing the financial frame argued that greater transparency had lower financial risks (Wehmeier & Raaz).

The frameworks and theories described in this literature search were aligned along four themes: transparency and ethics; transparency and accountability; transparency and corruption; and finally transparency as a problem solver. These will be described in the following sections of this paper.

**Transparency and ethics.** Social values of honesty, trust, truthfulness, privacy and confidentiality, and integrity were among some of the ethical values associated with transparency. In an ethical frame, economic values were usually secondary to social values (Wehmeier & Raaz, 2012). Horne (2012) and Milton (2009) conducted concept analyses based on Parse’s (2007) nursing theory of human becoming. Parse’s theory was based on a non-linear way of thinking and placed importance on phenomenological perspectives (Horne). Horne framed transparency into philosophical underpinnings and its associations with clear communication and language. Horne further conceptualized four acts or precursors of transparency: the desire to change; knowledge seeking through information; the storage of information; and the willingness to share information. Milton described transparency as a “chosen way of being” (p. 23) and outlined three domains of transparency: truth telling; promoting integrity; and the art of disclosure and apology. Pasquier & Villeneuve (2007) categorized and defined transparency from the ethical perspective on public policy. The five categories and definitions included: non-transparency (legally exempt from disclosing information); averted transparency (subject to disclosure by law, but actively and legally denies access to information); obstructed transparency (legal means of denying access to information); strained transparency (lack of resources for processing the demand for access); and maximized transparency (all information available but given the sheer volume of information it may be difficult to access). Turilli & Floridi (2009) examined the ethical principles involved in
organizational transparency and its connection to data and information. Governments and organizations regulate the flow of information thorough individual privacy and confidentiality laws associated with private information and consent was required before information could be released (Turilli & Floridi). Cesar das Neves & Vaccaro (2013) studied the ethical values affecting the disclosure of information in organizational transparency using Thomas Aquinas’ theology. The authors provided three insights to better conceptualize the ethical considerations of organizational transparency: disclosure as truthfulness; finding equilibrium between transparency and opacity; and finally, norms to information disclosure (Cesar das Neves & Vaccaro).

Organizations that practice transparency through ethical values of honesty, openness, and interest in society gained greater trust and loyalty from their employees, clients, and investors resulting in greater financial returns (Rawlins, 2009). In his study of stakeholders’ perspectives on transparency and trust, three types of transparency were identified: informational (truthful, substantial and useful information), participatory (stakeholders identify information they need), and accountability (objective, balanced reporting) (Rawlins). Furthermore, all three types of transparency were needed for organizations to build trust with their stakeholders (Rawlins).

**Transparency and accountability.** Transparency promoted government and organizational accountability (Meijer, 2013; Heald, 2003; Premchand, 2001; Wehmeier & Raaz, 2012). “The concept of fiscal accountability reflects the concerns of those interested in the sustainability and quality of public finances” (Premchand, p.10). Moreover, “Transparent organizations are accountable for their actions, words, and decisions, because these are available for others to see and evaluate” (Rawlins, 2009, p. 75). Accountability also promoted the ability to detect and discourage corruption (Osborne, 2004). The Merriam-Webster online dictionary defined accountability as “required to explain actions or decisions to someone” and “answerable”
“required being responsible for something” (“Accountable”, 2006, para. 1). Fox’s (2007) article on the uncertain relationship between transparency and accountability questioned the assumption that transparency generates accountability, stating, “One does not necessarily lead to the other” (Fox, 2007, p. 664). Accountability required the capacity to produce answers (Fox).

The Heald (2003, 2006, 2012) articles were based on exploring the meaning of fiscal transparency and accountability in government policies. Heald (2003) contributed a theoretical model on “the objects of fiscal transparency – expenditure” (p. 729). The expenditure model characterized the activities of the public service into inputs, outputs, and outcomes, which were connected by linkage and transformation processes (Heald). Inputs were directly measurable, while outcomes were uncertain and measurement was complex (Heald). Later, Heald (2012) added a model on “the structure of transparency” (p. 34). This model had four components: event transparency (transformation of inputs into outputs and outcomes) and process transparency (incorporated procedural and operational aspects); nominal and effective transparency; transparency in retrospect and real time; and the timing of the introduction of transparency (Heald). Ball (2009) presented three metaphors of organizational and public administration transparency: transparency as a public value to counter corruption; transparency as open decision-making; and transparency as a complex tool for good governance.

Grimmelikhuijsen & Welch (2012) developed three theoretical perspectives on government transparency: organizational, political and group influence. Stan (2007) challenged the central claims of transparency policies in the Romanian healthcare system as being corrupt and advocated for new policies to bring greater visibility and accountability to this system.

**Transparency and corruption.** “Transparency and corruption are two sides of the same coin and as such need to be analyzed jointly” (Stan, 2007, p. 259). Corruption defined by Merriam-Webster online dictionary was “Dishonest or illegal behavior especially by powerful
people.” (“Corruption”, 2006, para. 1). Mackey and Liang (2012) defined corruption as “the misuse of entrusted power for private gain.” (p. 2). Corruption was also associated with hierarchy (Heald, 2012; Meijer, 2013; Wehmeier & Raaz, 2012), power (Fox, 2007, Meijer, 2013), and secrecy (Wehmeier & Raaz) in organizational or government behavior.

Transparency had the ability to counter corruption by involving the public as active participants in decision-making processes (Ball, 2009). “A transparent policy is deemed effective when the public acts on the information the policy provides” (Ball, p. 300). Historically organizations and governments have fostered a culture of secrecy by regarding public information as their own property and not of the citizen’s (Pasquier & Villeneuve, 2007). In 1993, Transparency International was established to curb world corruption through awareness and political agendas to end corruption (Transparency International, 2012). Transparency International developed a Corruption Perception Index (zero to 100, with zero being very corrupt and 100 being very clean) measuring levels of perceived corruption in the world. In 2012, Canada’s score on the corruption scale was scored 73 out of 100. Mackey & Liang (2012) advocated for better international transparency policies to counteract global corruption in healthcare. Politics and political culture significantly influenced transparency (Heald, 2003). Information, strongly related to transparency, was considered to be powerful (Bessire, 2005). Transparency was used as a tool to strengthen the position of the party seeking information, while the party who had the information may resist transparency as they may be disadvantaged by sharing the same (Meijer). The possession of information increased the power of that organization’s agenda and allowed them to pursue their own agenda (Meijer).

**Transparency as a problem solver.** Transparency in the literature was idealistically placed as the most desirable form of communication and sharing of information. Transparency was mostly seen as positive and had the ability to solve problems (Wehmeier & Raaz, 2012).
The relationship between organizations that practiced transparency and stakeholders who actively participated in discussions were deemed as positive (Wehmeier & Raaz). Of importance was the fact that transparency was most often associated with positive connotations in the literature and the positive connotations were often not challenged (Bessire, 2005). One of the negative consequences of too much transparency was its potential to be detrimental to an organization’s ability to be competitive (Wehmeier & Raaz). Another downside of transparency was when special interest groups “derail, disrupt, or change the agenda” putting democratic nations at a disadvantage (Ball, 2009, p. 298). Grimmelikhuijsen (2012) argued that transparency can reveal mistakes of governments and organizations, but it would be misleading to “believe that transparency is always a good thing” (p. 293). Transparency can also have unintended negative effects on the legitimacy of government through erosion of trust impacting government stability (Grimmelikhuijsen). For example, incomplete or negative media coverage was often seen as the whole truth by the public and contributed to blaming the governments (Grimmelikhuijsen). Furthermore, certain types of transparency may actually threaten national security and individual privacy (Grimmelikhuijsen).

**Fiscal transparency in Canadian healthcare organizations.** Fiscal transparency was seen as a way of improving economic governance (Heald, 2003) and was central to democracy (Heald, 2012). Transparency increased economic efficiency, while secrecy led to economic inefficiency (Wehmeier & Raaz, 2012). Associations between transparency and efficiency were suggested but not proven in literature. “Values such as democracy, privacy, and efficiency play key roles in the construction of government transparency...” (Meijer, 2013, p. 432). Efficiency was defined as being able to do something without wasting materials, time or energy (“Efficiency”, 2006, para. 1). Fiscal transparency served as a tool to monitor government expenditures to prevent financial fraud and corruption (Heald). Wehner & Renzio (2013)
explored the determinants of fiscal transparency and concluded higher levels of fiscal transparency were associated with democracy. Fiscal transparency was accomplished through the disclosure of standardized financial reports (Cesar das Neves & Vaccaro, 2013, Honore, Clarke, Mead, & Menditto, 2007). To answer the basic questions about financial performance in healthcare organizations, accurate, timely, and comparative financial data must be produced and provided (Honore et al). In Canada, financial data were disseminated through government and publicly funded organizations’ websites. Financial reporting in Canadian healthcare organizations consisted of an internal audit performed by the organization itself in accordance with generally accepted accounting principles (Interior Health Authority Financial Statements, 2012). Besides creating and auditing financial statements, internal auditors also assessed management systems and organizational practices reporting directly to the financial board of directors and the CEO (Interior Health Authority Financial Statements). An outside accounting firm usually performed an external audit. The external auditors reviewed and evaluated the organization’s system of internal controls to ensure financial statements were presented objectively (Interior Health Authority Financial Statements). Finally, the external auditors conducted an independent examination of financial statements prepared by the internal auditors (Interior Health Authority Financial Statements).

**Determining the Defining Attributes**

Based on the literature chosen for this paper, four positive attributes emerged: disclosure of information, openness, clarity, and truth or truth telling. Disclosure of information was the most commonly examined attribute in the literature. All of the authors discussed disclosure of information or openness as the most important characteristics of transparency. The attribute of clarity was brought up in articles that discussed collection, distribution, and utilization of data. Authors who were concerned with ethical values of governments and organizations discussed the
attribute of truth or truth telling. Other attributes sometimes identified in the literature as values associated with transparency were: democracy, empowerment, trust, respect, integrity, credibility, and honesty. These attributes will not be specifically discussed, only as they related to the four key attributes of transparency.

**Disclosure of information.** Disclosure of information, an attribute of transparency, was a form of communication to manage relationships between organizations and stakeholders (Wehmeier & Raaz, 2012). Disclosure of information in transparency was defined as “the process of making explicitly and openly available some information that can be exploited by potential users for their decision making process” (Turilli & Floridi, 2009, p. 106). The author of this paper constructed a definition of disclosure of information based on Merriam-Webster online dictionary definitions of the two words: disclosure and information. Disclosure was defined as “the act of making something known or revealed” (“Disclosure”, 2006, para. 1). Information was defined as “communication or reception of knowledge or intelligence” (“Information”, 2006, para.1). Combining the two definitions this author defines disclosure of information as the act of communicating or receiving information for the purpose of gaining knowledge.

Characteristics frequently associated with disclosure in transparency were openness, sharing, and access to information (Horne 2012; Wehner & Renzio, 2013). Access to information was also associated with empowerment, giving people an opportunity to participate in meaningful discussions and debates (Wehmeier & Raaz, 2012). Access to information was a fundamental democratic right as stated in the United Nations Universal Declaration of Human Rights (Fox, 2007). Transparency and disclosure of information also had ethical components of social responsibility (Wehmeier & Raaz). An organization had a social responsibility to disclose information and be transparent to their stakeholders (Wehmeier & Raaz); however disclosing information could sometimes pose an ethical challenge for information providers (Turilli &
Floridi, 2009). Ethical considerations of privacy and confidentiality should be considered before the disclosure of information. Not all information sharing would lead to ethical consequences; some information was ethically neutral and other information highly confidential (Turilli & Floridi).

Openness. Openness was a characteristic by which organizations were judged by the people (Horne, 2012). Openness referred to making available information held by someone or something and sharing it with others (Horne). Transparency conveyed the idea of openness, the greater transparency the more open the organization (Ball, 2009; Horne). Transparency International, an organization that monitors government transparency in many countries, chose the term transparency over honesty because of its association with openness (Ball). Stan (2007) associated transparency with a democratic open society. Openness can be applied to governments being open to the release of information (Ball), allowing people to be active partners in decision-making processes (Milton, 2009).

Clarity. Clarity was another attribute of transparency. Transparency was the ability to see through clearly. The definition of clarity was “the quality of being easily understood” (“Clarity”, 2006, para. 1). Clarity in transparency was dependent on the use of language presented as written texts, numbers, or graphs (Stan, 2007). Clarity could only be achieved through clear and concise communication of data or information (Winkler, 2000). The opposite of clarity was opacity (Jaffe et al, 2006). Opacity was defined as “difficult to understand” and “obscure” (“Opacity”, 2006, para. 2). Fox (2007) claimed transparency could only be clear or opaque. Milton (2009) in his ethical discussion on transparency stated, “clarity is readily apparent and recognizable when transparency is present” (p. 23). Observation, analysis, measurement and comparison were only possible when clarity was present in transparency (Jaffe et. al.). Clear transparency shed light on organizational behavior and served as a tool for
transformation (Fox). Transparency depended on the clarity of information disclosed. Turilli and Floridi (2009) suggested information and data were much the same, both were outcomes of raw data called input to produce an output called semantic information. The process of elaboration produced semantic information associated with well-formed, meaningful and truthful data (Turilli & Floridi). Interpreting and describing data in clear and precise terms can be challenging for policy-makers and organizations (Winkler). In addition, data interpretation by organizational representatives differed from the public’s interpretation (Winkler). Policies and fiscal information required a special body of knowledge to understand the content of information disclosed.

**Truth telling.** Transparency was identified with honesty and truth telling (Milton, 2009). The value of honesty was important in the disclosure of information because if the information were not truthful then it would be misleading and not useful (Cesar das Neves & Vaccaro, 2013). Some authors suggested truth was a component of social responsibility; transparency was also associated with social responsibility (Cesar das Neves & Vaccaro; Fox, 2007; Milton). Cesar das Neves and Vaccaro argued that disclosure was a virtue of truthfulness and added, “to guarantee social justice and preserve the truth, information should be disclosed” (p. 646). Winkler (2000) associated truth with honesty and provided a definition of honesty as “The degree to which the representation of information employed in external communication corresponds to the actual structuring of information adopted internally.” (p. 20).

Truth telling has its limitations in transparency. Cesar das Neves & Vaccaro (2013) stated that the current definition of transparency in the business literature was not associated with truth. In the business literature, truth was limited to “addressing stakeholder’s information requests” (p. 641) and transparency may be limited to distorted versions of the truth. “Information disclosure is consequently a necessary but by no means sufficient condition for
guaranteeing the truth” (Cesar das Neves & Vaccaro, p. 641). Cesar das Neves & Vaccaro suggested truth should be measured by completeness and relevance because information that is complete and relevant guarantees truth, however Heald (2003) argued relevance depended on how the audience interpreted the information rather than what it represented. Governments managed information and used it selectively to present their case (Heald). Disclosing useless and inappropriate information was unethical (Cesar das Neves & Vaccaro); information that was not truthful or only partially truthful generated mistaken beliefs impairing the ethical principles of accountability, safety, welfare, and informed consent (Turilli & Floridi, 2009). A trail of how the data were collected, correlated, and interpreted to ensure ethical collection and truthful representation was required when disclosing information to the public (Turilli & Floridi).

**Identify a Model Case**

In this concept analysis, transparency was aligned with four attributes: disclosure of information, openness, clarity, and truth telling. To highlight the concept of transparency, a model case must have all four attributes to be considered an ideal case. No model cases were found in literature or in practice, therefore this author has constructed the following model case.

A publicly funded healthcare organization, X, just discovered that last year’s expenditures by some departments were not aligned with the organization’s values of patient-centered care. Some of the managers thought this finding could be hidden from employees and the public to avoid negative publicity. On the contrary, the CEO of the organization decided to demonstrate leadership by being truthful and fully transparent to the employees and the public on this matter by disclosing and posting clear and comprehensibly written financial statements and information on this finding and the steps taken to rectify this problem on the organization’s website. The goal of demonstrating full disclosure on this matter was to engage the employees and public in a meaningful conversation about the issue and the prevention of this kind of problem in the future.
This model case demonstrated four attributes of transparency: disclosure of information, openness, clarity, and truthfulness by sharing the findings and by publically posting clearly written and comprehensive organization financial statements and information on the organization’s Internet website. The CEO also demonstrated some of the secondary attributes of sharing information and democracy by empowering the public and engaging them in decision-making for the future.

**Identify Borderline, Related, Contrary, Invented, and Illegitimate Cases**

**Related case.** Related cases contained some of the concept attributes but not all (Walker & Avant, 2005). A publicly funded healthcare organization, X, just discovered that last year’s expenditures by some departments were not aligned with the organizational values of patient-centered care. Some of the managers thought this finding could be hidden from employees and the public to avoid negative publicity. On the contrary, the CEO of the organization decided to demonstrate leadership by being truthful and fully transparent to the employees and the public on this matter by disclosing and posting financial statements on the organization’s website. No other information accompanied the financial statements. The goal of demonstrating full disclosure on this matter was to engage the employees and public in a meaningful conversation about the issue and the prevention of this kind of problem in the future. There was little response from the public as the financial statements required a special body of knowledge and most people lacked qualifications and understanding of these special reports.

This related case offers the employees and the public a chance to be part of the solution but the organization fails to recognize that reading financial statements requires a specialized body of knowledge. Although Organization X had good intentions of disclosing this information publically, the organization did not provide full transparency because it failed to provide clarity in the dissemination of the information.
This author has not identified borderline, invented or illegitimate cases in this concept analysis, as they were not needed. Borderline cases were very similar to related cases as they were both related to the concept but did not contain all the defining attributes. Illegitimate cases will use the concept out of context. In transparency, illegitimate cases can be simply presented, as ‘the dog is being transparent when he barks’. Transparency was associated with language therefore this example clearly provided an illegitimate case because a dog cannot speak.

Contrary case. Contrary cases will not resemble the concept at all and will clearly show what the concept was not about (Walker & Avant).

A publicly funded healthcare organization, X, just discovered that last year’s expenditures by some departments were not aligned with the organization’s values of patient-centered care. Some of the managers thought this finding could be hidden from employees and the public to avoid negative publicity. The CEO of the organization thought this was a good idea and decided to use some creative accounting practices to hide the information from the public. The CEO issued a public statement on the organization’s website using legal jargon stating the organization had met all its financial targets in alignment with their organizational values. They also suggested the public needed to trust Organization X because balancing a budget and accounting for expenditures was a difficult job given the inadequate resources available.

This case was a clear contradiction of transparency. Organization X, the CEO, and some of its employees used secrecy and dishonesty with the public instead of being truthful and transparent. Furthermore, they chose not to disclose their organization’s unethical practices.

Identifying Antecedents and Consequences

Antecedents. Synonyms for events or contextual components that must occur before the occurrence of a concept were described as antecedents (Walker & Avant, 2005). The most important event that occurred frequently before transparency was distrust or corruption where
stakeholders called for more transparent government and organizational practices (Stan, 2007). Fox (2007) stated “Transparency is based on the power of shame” (p. 665). Horne (2012) described a desire for change as a precursor for transparency. Desire for change did not necessarily mean there was corruption or distrust but there was a desire to do things differently. Transparency could be used to expose undesirable practices in healthcare. Corruption was also a barrier to transparency because countries or organizations operating from the perspective of corruption and secrecy were withholding information from the people; therefore corrupt government or organizational practices were preventing transparency from taking place. Transparency International assisted in combating global corruption in governments and organizations (Transparency International, 2012).

Pasquier & Villeneuve (2007) described four reasons for resistance to transparency: culture of secrecy where knowledge was accumulated but not shared; governments and organizations were naturally bureaucratic and hierarchical; governments and organizations were political and security minded; and governments and organizations lacked communication and relational skills for communication between the people and organizations.

Six additional antecedents were identified from the literature: relationship between the organizations or government and stakeholders must be identified and established; willingness to share information; information must be available to share; resources were needed to share information; audience requesting information must be identified; and finally privacy and confidentiality must be considered before releasing information. First, a relationship must be established between the people and the government and healthcare organizations. With no relationship, the government or healthcare organizations were not obligated to disclose the information. The relationship between the people and government organizations may be implicit or explicit. For example, Canadians have a relationship with the Canadian government and its
subsidiaries, although not explicitly stated. Canadians, for the most part, fund our healthcare system through federal and provincial taxes; therefore Canadians have an implicit relationship with Canadian healthcare organizations and governments at various levels. Second, governments and organizations must be willing to share the information. Without a willingness to share the information, disclosure of information will not occur, even if information were available (Horne, 2012). Third, there must be information available for sharing. If the entity or person sharing the information had no information to share, then transparency or disclosure of information was a moot point. Fourth, the organization and/or government must have the ability and the means to collect, organize, and disseminate the information. This could be costly; therefore financial and other resources would be required for information to be transferred (Turilli & Floridi, 2009). Fifth, one will need to know the audience requesting the information. It was imperative that the person or entity sharing the information and the people receiving the information would need to speak the same language (Winkler, 2000). Disclosure or sharing of information will be of little value if the information was not understood by the audience. Information must be presented in a clear, understandable, and easily interpreted way. The final antecedent included the ethical principle of privacy and confidentiality. These must be considered before transparency will take place. Ethics contributed to the complexities of transparency and disclosure of information and were a major challenge for organizations (Turilli & Floridi, 2009). Privacy and confidentiality in organizational transparency could be a big problem, especially in healthcare organizations. Safeguarding personal information of individual patients and their families must be a part of organizational policies on privacy and confidentiality. Ethical principles of privacy and confidentiality regulated the flow of information (Turilli & Floridi), particularly important for information flow within and outside of healthcare organizations.
Consequences. Consequences were the outcomes of the concept (Walker & Avant, 2005). Three consequences of transparency were identified from the literature: gaining knowledge; accountability; and vulnerability. The first consequence was gaining knowledge through disclosure of information. Seeking knowledge was an antecedent to transparency (Horne, 2012); therefore a desirable consequence of transparency would be to gain knowledge. Chinn & Kramer (2008, p. 2) described knowledge as “Knowing that is expressed in a form that can be shared or communicated with others.” When information was shared, an environment for gaining new knowledge was created. “Generally those in power have tended to consider public information their own property.” (Pasquier & Villeneuve, 2007, p. 432). Information was power and transparency was strongly related to information (Bessire, 2005). Power can also work the other way around, to the benefit of the people who demand transparency. More knowledge increased power. Transparency was a tool for decreasing corruption in governments and organizations by equalizing power and encouraging openness through disclosure of information.

The second consequence of transparency was accountability. Transparency generated accountability from governments and organizations by holding them responsible for their performance (Lindqvist, 2012). Fox (2007) stated, “Clear transparency is a form of soft accountability” (p. 668). If an organization or an individual publically disclosed information about the organization then the public became the watchdog in holding organizations accountable. Accountability called for truth and justice through fiscal transparency (Fox).

The third consequence of transparency was vulnerability. When organizations were transparent in their operations and fiscal matters they left themselves vulnerable to public scrutiny. This could result in a positive or a negative outcome dependent on the particulars of the information being shared.
The negative consequences of transparency were breach of privacy and confidentiality, undermining the trust and legitimacy of governments, and the cost of the dissemination of data and information. Breach of privacy and confidentiality can place individuals at risk. The Freedom of Information and Protection of Privacy Act (1996) was put in place to protect the Canadian public against the unauthorized collection and release of personal information. The second negative consequence of transparency was undermining the trust and legitimacy of governments when mistakes were made and publicized (Grimmelikhuijsen, 2012). The third negative consequence of transparency was the cost of producing, coding, and disseminating the information. This literature review did not yield any articles that researched the costs of transparency.

**Empirical Referents**

Empirical referents were measurements of the concept (Walker & Avant, 2005). Empirical referents demonstrated the occurrence of the concept by classifying or categorizing the actual phenomena (Walker & Avant). Heald (2003) and Rawlins (2009) were the only authors that provided information on measurement of transparency. Heald provided a measurement tool for optimal levels of transparency and effectiveness (Fig. 1, p. 26). But, what would an optimal level of transparency be in order to be effective? Heald did not define effectiveness or its relationship to transparency. The author stated that optimal levels of transparency and its relationship with efficiency were affected by culture and contrasting views (Heald). Contrasting views consisted of pessimistic, optimistic, and ultra optimistic view (Heald). The pessimistic view suggested effectiveness decreased with too much transparency due to high transaction costs and high levels of political influence (Heald). The optimistic view gained effectiveness for much longer with an increased level of transparency as compared to the pessimistic view (Heald). The third, ultra optimistic view was associated with full transparency and the ideology that “there can
never be too much transparency” (Heald, p. 727). Heald did not provide a full explanation of the meaning of each view therefore the measurement scale was difficult to comprehend. In his later work, Heald (2006, 2012) contributed an analytical framework on fiscal transparency by conceptualizing the structure of transparency into event and process transparency. Event transparency was described as externally visible, therefore measurable, whereas process transparency was information not readily available and difficult to measure (Heald, 2006). Transparency also was measured in multiple directions: downward, upward, inwards, and outwards within vertical and horizontal dimensions (Heald, 2012). The upward direction of transparency was associated with observation of subordinates and the hierarchical behavior in organizations (Heald, 2006). The downward direction of transparency was associated with the democratic process and the observation of the superiors (Heald). Outwards transparency included the ability of subordinates to see what was happening outside the organization, while inwards transparency focused on the outsiders observing the insiders (Heald). When all four directions were present full symmetry of transparency was achieved (Heald, 2012).

Rawlins (2009) provided two models of measuring transparency: first, the organization’s reputation of transparency and the second, a model of an organization’s efforts to be transparent. Semantic differential scales on organizational traits were developed to measure the two components (Rawlins). The models were tested on the employees of a large not-for-profit healthcare organization that included 25,000 employees, in 150 sites, and 21 hospitals in the United States (Rawlins). This organization was chosen based on organizational values of: mutual respect; accountability; trust; and excellence suggesting the organization practiced transparency (Rawlins). Those organizations that aimed to be transparent incorporated higher levels of participation and reward from their employees leading to better relations and more trust (Rawlins).
The previous sections of the paper have provided a comprehensive analysis of the concept of transparency using the Walker & Avant (2005) methodology for concept analysis. This concept analysis will assist in clarifying the concept and its applicability to the meaning of fiscal transparency in Canadian healthcare organizations. The following section of this paper will provide a clear definition of transparency, discussion of applicability to Canadian healthcare, and recommendations for policy and practice.

Chapter 4: Definition, Discussion, and Recommendations

This project began with this author asking the following research questions:

1. What is the meaning of transparency?
2. How can the results of this concept analysis on transparency be applied to current healthcare policy making in Canada?
3. How can this concept analysis on transparency contribute to the broader literary dialogue among scholars, Canadian policy makers, and the people of Canada?

The above research questions will be answered in the following sections.

Definition and Meaning of Transparency

What is the meaning of transparency? Through the processes of conducting this concept analysis on transparency four main attributes of transparency are identified: disclosure of information, openness, clarity, and truth telling. The meaning of transparency is “the ability to see through” or “easy to understand” (“Transparency”, 2006, para. 1) and speaks to the heart of this concept analysis. When seeing through something, one can see what is on the other side without obstruction, secrets or deception. To be transparent is to be truthful, simple, and clear with effective communication of information and common understanding. Information must be clearly and comprehensively communicated. Taking into consideration the four key attributes of disclosure of information, openness, clarity, and truthfulness from this concept analysis, this
author defines transparency as the **process or an act of truthfully disclosing information that is presented clearly and transmitted in a form that is usable, obtainable and understandable by the recipient.** This is a very broad definition of transparency, however the concept of transparency is complex and difficult to distill to a common understanding or single meaning. Bridging this broad definition of transparency to a particular context (e.g., Canadian healthcare organizations) will assist in facilitating the clarity of the meaning and purpose of transparency.

**Applying the Concept of Transparency to Current Healthcare Fiscal Policy in Canada**

Question two, how can the results of this concept analysis on transparency be applied to current healthcare policy making in Canada is addressed in the following paragraphs. The results of this concept analysis associate transparency with disclosure of information, openness, clarity, and truthfulness. Currently, Canadian healthcare organizations are being fiscally transparent by disclosing information on government websites in accordance with the Transparency and Accountability Act in each province. This is a great start to being open in government financial matters, however the content of the data disclosed is not complete and does not portray the full picture of healthcare spending. Heald (2003) states governments create the illusion of transparency by “spinning favorable but misleading fiscal numbers” (p.728) in order to achieve fiscal objectives. Governments create this illusion of transparency by confusing the public with repeated changes whether purposefully or by error (Heald). The illusion of transparency leads to mistrust between healthcare organizations/government and the Canadian people because it is difficult to determine or accurately measure efficiency and effectiveness of funding and expenditures in Canadian healthcare organizations when organizations do not fully disclose financial details at the operational level. The practice of withholding selective information suggests a political process-taking place within healthcare organizations. Each time data are coded or changed to a publicly readable format it involves someone’s personal judgment and
input, therefore the final information released or not released may be tainted with political agendas. Holding onto information is a way for governments and organizations to maintain their power (Meijer, 2013). Transparency creates a power struggle between the organizations and the stakeholders where knowledge by either party creates power over the other.

The content of information and data released by Canadian healthcare organizations through fiscal transparency should be able to be clearly interpreted by all Canadians. This could prove to be an impossible task. Canadian financial reports are presented in standardized formats in the English and French language on government websites. Understanding the content would depend on ones level of literacy and knowledge in accounting. However, the fiscal data disclosed were only a portion of the whole. Heald (2003) states that government transparency policies lack clarity. The argument in the literature is that too much transparency can reduce efficiency and hence effectiveness (Heald). The cost and the process of transparency can paralyze organizations by spending too much time and money in the micro management of information. This is a valid argument and this literature review did not provide an answer to this problem. The fourth attribute is the truth and the degree of truth in the data disclosed by Canadian healthcare organizations. Having access to partial information is not useful to the Canadian people; therefore truth involves full disclosure. Demanding access to the full truth creates a problem because it would be an impossible task to provide all government information to the public. So what is the answer to the optimal transparency in Canadian government healthcare organizations? This is a question that needs further investigation and research.

It is important that the public, healthcare professionals, and scholars question whether Canadian healthcare organizations are efficient and have the public and patients’ best interest in mind when making financial decisions on behalf of Canadians. Poor decision-making and accounting practices in Canadian healthcare organizations can contribute to unsatisfactory
healthcare outcomes. Media and pro-privatization lobbyists use this negative information on the mismanagement of healthcare funds to suggest that Canadian healthcare system is not sustainable through public funding. The sustainability of the publically funded Canadian healthcare system depends in part, on fiscal transparency in Canadian healthcare organizations. By being transparent, individual healthcare organizations are accountable to the public for the fiscal decisions made on behalf of Canadians. Fiscal transparency should promote change for better management of public funds.

Romanow (2002) defined sustainability as “Sustainability means ensuring that sufficient resources are available over the long term to provide timely access to quality services that address Canadians’ evolving health needs.” (p. 1). Although Romanow maintains that the sustainability of Canadian healthcare system is not all about financial resources he does state that given the increasing costs of healthcare it is not known whether these increasing healthcare costs are going to be manageable in the future (p. 31). Romanow did suggest that a commitment to Canadians from the Canadian Government should include “efficiency and value for money” (p. 49) and “accountability and transparency” (p. 49). The auditor general government report on Observations on Financial Reporting: 2012-13 Summary Financial Statements reveals that the government has no way of measuring cost effectiveness and quality of physician services in British Columbia (Jones, 2014). The Romanow report (2002) shows similar concerns of lack of measurement tools in Canadian healthcare stating “How can we hold healthcare managers accountable if their managing can not be measured?” (p. xix). This information would have never been disclosed and solutions may have never been sought without transparency. This author does not suggest that Canadian healthcare organizations are corrupt or government healthcare spending is out of control; rather that it is difficult to hold governments accountable or measure efficiency and effectiveness within Canadian healthcare organizations without being
fiscally transparent. Jones’s (2014) report on the lack of knowing the degree of effectiveness and quality of physician services in British Columbia supports the argument brought forth in this paper that transparency exposes the inefficiencies of healthcare spending and provides opportunities for change, a change that is much needed if Canadians are to sustain the publicly funded healthcare system. Full transparency is a desirable outcome of a democratic nation, however full transparency is not possible. A balance of transparency is needed to facilitate maximum benefit. In conclusion, transparency is a tool that keeps our governments and healthcare organizations accountable by decreasing corruption and exposing inefficiencies associated with poor decisions. Transparency helps equalize power and encourages openness and change through the disclosure of information.

**Engaging in Literary Dialogue on Transparency**

The third question is addressed in the following paragraph and asks how can this concept analysis on transparency contribute to the broader literary dialogue among scholars, Canadian policy-makers, and the people of Canada? This concept analysis on transparency has discovered a gap in the literature. This literature review did not yield any Canadian articles on definitions, concepts, and theoretical perspectives on transparency. This is an interesting finding considering the recent introduction of transparency polices by the Canadian government and the vast literature available on transparency. There is no shortage of international literature on transparency although the majority of the literature comes from the business database. Business has an interest in transparency because transparency is used in organizational and government policies. The limitations in the literature presented on transparency in healthcare, specifically Canadian healthcare organizations, are an indication of how new transparency is in healthcare. Understandably, organizational transparency in the business literature is adaptable to healthcare organizations; however exploring transparency in the context of Canadian healthcare
organizations would render a more precise and definitive perspective. More Canadian literature on the concept of transparency in Canadian healthcare fiscal policies is needed.

**Limitations of This Concept Analysis**

This concept analysis on transparency has several limitations. First, the concept analysis is limited to articles mostly from American and European sources from the years 2000 to 2013. The original search was focused on Canadian articles on transparency; however, no relevant literature on transparency within the context of Canadian healthcare was available. Second, the chosen topic of transparency in the context of fiscal transparency in Canadian healthcare organizations is broad and difficult to analyze in great detail for the size of this project, therefore some information may be missing from this analysis. Furthermore, the topic of transparency and fiscal transparency perhaps should be analyzed separately. Using a specific framework (e.g., ethical framework by Wehmeier and Raaz (2012)) may have provided greater focus to this analysis. The third limitation is the Walker & Avant (2005) concept analysis method itself. Rodgers (1989) suggests this methodology lacks philosophical perspective. By isolating the concept, the analysis fails to include the complexities of interrelationships that exist between healthcare organizations and the stakeholders or the people. Transparency is highly relational. The relationship between Canadian healthcare organizations and the people of Canada is complex. The fourth limitation is the many assumptions about transparency outlined in the literature with little or no empirical evidence to support these claims. Research on the topic of transparency in relation to fiscal transparency in Canadian healthcare organizations is required.

**Implications for Practice**

Transparency in Canadian healthcare organizations is a fairly new concept. This concept analysis has determined that transparency is the disclosure of information clearly and truthfully communicated and understandable to the people receiving the information. Although truth and
honesty are the desirable goals of transparency, the public needs to be aware that transparency may not be able to deliver the full truth because privacy and confidentiality laws control disclosure of information. Canadians need to recognize that organizations place themselves in a vulnerable position when disclosing information. The public, particularly special interest groups, should not take this vulnerability for granted and use the information as collateral for negotiations. Healthcare leaders need to be held accountable for the decisions they make. Accountability starts with transparency. Canadian people, governments, healthcare leaders, managers, and healthcare providers need to advocate for more transparent healthcare fiscal practices to contribute to the sustainability of the Canadian healthcare system. Transparency is a work in progress and needs further research.

**Recommendations for Canadian Healthcare Organizations and Policy Makers**

The results of this concept analysis on transparency can be applied to current healthcare policy making in Canada by providing a beginning definition of transparency to clarify the meaning of transparency in Canadian healthcare fiscal policies. Fiscal transparency in Canadian healthcare has been established in accordance with provincial/territorial Budget of Transparency and Accountability Act. This legislated Act serves as a legal guide to transparency, making public bodies more accountable to Canadians. This concept analysis has determined that transparency is associated with disclosure of information, openness, clarity, and truth. Based on this analysis five recommendations are made for policy-makers in Canada.

1. The Government of Canada, provincial and territorial governments, and individual healthcare organizations need to clearly outline the meaning of transparency within the individual policies to facilitate mutual understanding and clear representation of the term.
2. The Government of Canada, provincial and territorial governments, and publically funded healthcare organizations should promote transparency from the inside, as well as the
outside of organizations to bring greater awareness to the public of the availability of financial information.

3. Provincial and territorial governments and publically funded healthcare organizations need to improve transparency by creating public access to full financial data collected by health authorities at all levels while maintaining the privacy and confidentiality laws. Full financial data may not be publically distributed but should be available to the public upon request.

4. Governments and publically funded healthcare organizations should engage the public on their perspectives and expectations of transparency within the context of healthcare in Canada.

5. Further qualitative and quantitative research on transparency should be explored.

Conclusion

In order to better understand the meaning of transparency this author has applied Walker & Avant (2005) methodology to complete a concept analysis on transparency. The results of this concept analysis yielded a definition of transparency based on four main attributes of disclosure of information, openness, clarity, and truth. From this analysis a definition of transparency was created to bridge the meaning of transparency to fiscal transparency in Canadian healthcare organizations. In the literature, there is a consensus among authors that transparency is complex adding to the lack of agreement among authors on the theoretical conceptualization of transparency. This analysis is useful in reducing the complexity in the literature and in Canadian policies by providing a definition of transparency to encourage other authors to explore further conceptual and empirical research on transparency in Canadian healthcare organizations.
References


## Appendix

### Table of Literature Synthesis

<table>
<thead>
<tr>
<th>Author</th>
<th>Context</th>
<th>Purpose</th>
<th>Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. Fox, J. (2007)</td>
<td>Questions the relationship between transparency and accountability</td>
<td>Explores what kind of transparency leads to what kind of accountability?</td>
<td>1. Transparency is clear or opaque 2. Accountability is soft or hard</td>
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<tr>
<td></td>
<td>Author(s)</td>
<td>Methodology</td>
<td>Research/Study Objectives</td>
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<tr>
<td>5.</td>
<td>Grimmelikhuijsen, S. (2012)</td>
<td>Computer-mediated transparency</td>
<td>Scholars and practitioners overestimate the positive effects of transparency</td>
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<td></td>
<td>Author(s)</td>
<td>Title</td>
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<td>17.</td>
<td>Osborne, D. (2004)</td>
<td>Public policy on transparency</td>
<td>Examines factors that increase transparency</td>
</tr>
<tr>
<td>No.</td>
<td>Author(s)</td>
<td>Methodology</td>
<td>Summary</td>
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<td>20.</td>
<td>Premchand, A. (2001)</td>
<td>Fiscal transparency</td>
<td>A discussion on historical and evolutionary perspective of transparency and accountability in public organizations</td>
</tr>
<tr>
<td><strong>21.</strong> Rawlins, B. (2009)</td>
<td>Organizational transparency</td>
<td>To develop a stakeholder’s measurement of organizational transparency</td>
<td>Provides two proposed models on transparency: 1. Organization’s reputation for transparency 2. Transparency efforts</td>
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<td><strong>22.</strong> Stan, S. (2007)</td>
<td>Anthropological field work in Romanian healthcare</td>
<td>Qualitative study on the people’s perspective of Romanian healthcare system with the aim of examining the congruence between Romanian healthcare transparency policies and the people’s experiences.</td>
<td>Transparency policies build new networks by making visible internal workings of organizations and by eroding existing or traditional networks of information</td>
</tr>
<tr>
<td><strong>23.</strong> Turilli, M. &amp; Floridi, L. (2009)</td>
<td>Organizational ethics of information transparency</td>
<td>Authors argue on the premise that ethical principles regulate the flow of information</td>
<td>Information transparency requires ethical principles to guide what kind of information should be disclosed</td>
</tr>
<tr>
<td>No.</td>
<td>Author(s)</td>
<td>Type of Literature</td>
<td>Objectives</td>
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</table>
2. Information efficiency is associated with clarity and honesty |