

The Effect of Information Transparency and Financial Oversight on Reducing Administrative Corruption in Iranian State-Owned Banks

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Abstract: This study examines the effect of information transparency and financial oversight on reducing administrative corruption in state-owned banks. The research employed a descriptive-survey design, and the statistical population consisted of managers and specialists from 15 state-owned banks. A sample of 270 participants was selected using stratified random sampling. Data were collected using a researcher-developed questionnaire whose validity was confirmed by experts and whose reliability was verified using a Cronbach's alpha coefficient of 0.86. Data analysis was conducted using SPSS software and correlation and regression techniques. The findings indicated a positive and significant relationship between information transparency and the reduction of administrative corruption. Specifically, transparency in decision-making processes, resource allocation, and contracts had the greatest effect on corruption control. The regression analysis results showed that transparency could explain 65% of the variance in corruption reduction. Accordingly, the key recommendations include establishing transparent information systems, launching public monitoring platforms, and requiring disclosure of contract details to effectively reduce corruption in state-owned banking institutions.

Keywords: transparency, financial oversight, participation, substantial information, accountability, secrecy

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1. Introduction

Administrative corruption remains one of the most persistent governance challenges confronting public-sector organizations, particularly institutions responsible for managing public resources, implementing financial policies, and delivering services with direct implications for citizens' welfare. In the banking sector, this challenge acquires particular significance because state-owned banks operate at the intersection of public finance, credit allocation, investment, government programs, and regulatory oversight. Their activities affect not only organizational efficiency and profitability but also the credibility of public institutions, the effectiveness of resource distribution, and the broader integrity of economic governance. Administrative corruption in such institutions may take multiple forms, including misuse of authority, preferential allocation of credit, manipulation of procurement and contracting procedures, concealment of financial information, conflict of interest, unauthorized payments, weak

documentation, and collusion between employees and external actors. These practices can increase transaction costs, distort organizational priorities, weaken public confidence, reduce the effectiveness of financial controls, and create conditions in which public resources are redirected from intended purposes. Studies of public-sector corruption have repeatedly emphasized that corruption becomes more persistent where control systems are fragmented, accountability mechanisms are weak, institutional oversight is inconsistent, and transparency is insufficient [1-3]. Accordingly, the prevention of administrative corruption in state-owned financial institutions requires attention not only to punitive mechanisms after misconduct occurs, but also to institutional arrangements capable of reducing opportunities for concealment, increasing the probability of detection, and strengthening organizational accountability.

One of the most important mechanisms in this regard is information transparency. Transparency refers to the availability, accessibility, timeliness, completeness, and intelligibility of organizational information for relevant stakeholders, including managers, supervisory authorities, auditors, employees, customers, and the public. In governance research, transparency is not merely equivalent to the publication of data; rather, it involves establishing institutional conditions under which important decisions, financial transactions, organizational processes, and performance outcomes can be observed and evaluated. Transparency can reduce information asymmetry between decision makers and stakeholders, limit discretionary behavior, facilitate monitoring, and increase the reputational and administrative costs of misconduct. Within state-owned banks, transparency may therefore operate through several dimensions, including disclosure of substantial information, participation in decision processes, accountability mechanisms, and the reduction of secrecy in administrative and financial procedures. Earlier research has linked transparent governance arrangements with lower levels of perceived corruption and stronger institutional accountability. For example, leadership transparency in public procurement has been associated with lower perceived corruption, suggesting that the visibility of managerial decisions and procurement processes can constrain opportunities for abuse [4]. Similarly, work on good governance has emphasized the joint contribution of public participation and national audit mechanisms to corruption reduction, indicating that transparency is strengthened when citizens and oversight institutions are able to access and assess public-sector information [5]. In the Iranian context, the importance of governance quality and institutional accountability has likewise been emphasized in analyses of good governance and administrative integrity [6].

The theoretical importance of transparency is particularly evident in environments characterized by high information asymmetry. When managers or employees possess information that is not available to supervisory bodies, stakeholders, or other organizational units, they may be able to exploit this informational advantage for personal or group benefit. In contrast, when financial decisions, transactions, contracts, and allocation mechanisms are recorded and made visible, opportunistic behavior becomes more difficult to conceal. This logic is consistent with broader research on the role of information technology and e-government in strengthening transparency and reducing administrative corruption. The expansion of electronic systems can create traceable records, standardize procedures, reduce informal interactions, and provide oversight bodies with access to real-time or near-real-time information. Studies in Iran have argued that e-government systems can serve as important anti-corruption mechanisms by increasing transparency and reducing the discretionary spaces in which administrative misconduct may occur [7, 8]. Research on e-governance development in Iran has similarly indicated that digital governance can contribute to anti-corruption efforts by improving process visibility, accessibility of information, and institutional monitoring [9]. These developments suggest that information transparency is increasingly inseparable from digitalization and the technological architecture of public administration.

Recent international studies further demonstrate that digitalization can significantly reshape anti-corruption mechanisms. Digital tools can increase the speed and scope of monitoring, improve data integration, reduce human discretion, and support automated detection of anomalies. However, the effectiveness of such technologies depends on their institutional context. Zhang et al. emphasized that digital anti-corruption tools do not automatically produce uniform outcomes; rather, their effectiveness depends on the institutional conditions under which they are introduced, including incentives, enforcement capacity, governance arrangements, and organizational adaptation [10]. This observation is important because it shifts the discussion from technology adoption alone toward the interaction between technological systems and institutional oversight. Blockchain-based procurement systems, for instance, have been proposed as a mechanism for preventing and detecting corruption because they can provide tamper-resistant records, improve traceability, and increase transparency throughout procurement processes [11]. Similarly, the implementation of information technology audit systems in tax administration has been analyzed from a risk-governance perspective, with evidence suggesting that digital audit infrastructures can strengthen fiscal integrity when supported by effective governance and control arrangements [12]. These findings are highly relevant to state-owned banking, where large volumes of transactions and decentralized decision processes create both opportunities and risks that may be addressed through integrated information and monitoring systems.

Alongside transparency, financial oversight constitutes a second critical mechanism for controlling administrative corruption. Financial oversight includes auditing, inspection, internal control, budgetary supervision, compliance review, monitoring of expenditures, and evaluation of financial reporting. The basic function of such mechanisms is to ensure that public resources are used for authorized purposes and in accordance with legal, procedural, and organizational requirements. Effective financial oversight can increase the probability that irregular transactions are detected, reduce the space available for misappropriation, improve documentation quality, and create stronger accountability for decision makers. Research on public spending has emphasized that financial oversight contributes to more efficient and responsible resource use by increasing the discipline of public financial management [13]. Studies of public audit institutions have likewise demonstrated that audit bodies can influence the quality and effectiveness of local budget governance, particularly where their findings are linked to corrective action and administrative accountability [14]. The relationship between public auditing and corruption is also shaped by the broader institutional framework, as the effectiveness of audit mechanisms depends on the independence, authority, quality, and implementation capacity of oversight institutions [15].

Government auditing has been widely recognized as an important mechanism for promoting integrity and combating corruption. By independently examining financial records, compliance procedures, and organizational performance, audit institutions can identify irregularities and provide evidence that supports managerial, administrative, or legal action. Bhul argued that government auditing can make a substantial contribution to anti-corruption efforts when audit mechanisms are sufficiently independent and when audit recommendations are effectively implemented [16]. Similarly, studies of auditing in petroleum revenue management have highlighted its role in promoting transparency and accountability in contexts where large public revenues create significant corruption risks [17]. The importance of audit and accounting controls is also evident in research on misappropriation in the oil and gas sector, where stronger financial controls, reporting systems, and accountability mechanisms have been proposed as strategies for reducing misuse of public funds [18]. These studies suggest that auditing should not be viewed merely as an ex post verification process; rather, it can function as a preventive governance mechanism by increasing the perceived likelihood that irregular behavior will be detected.

The effectiveness of financial oversight, however, depends on the quality of the accounting and reporting environment in which it operates. Corruption can undermine public-sector accounting systems by distorting financial records, weakening reporting reliability, and creating incentives for concealment or manipulation. Research in Zimbabwe has emphasized the adverse influence of corruption on the credibility and functioning of public-sector accounting, illustrating how weak integrity can compromise the very systems intended to ensure accountability [19]. At the same time, financial monitoring systems can improve organizational performance when they are institutionalized and aligned with decision-making structures. Studies of local government financial performance have shown that monitoring systems play an important role in ensuring that financial activities are consistent with established objectives and regulations [20]. Similarly, supervision of village financial management has demonstrated the importance of matching monitoring mechanisms with the capacity and development of public officials responsible for financial administration [21]. These findings are pertinent to state-owned banks because financial oversight mechanisms are unlikely to be effective if employees lack the competencies, incentives, or organizational support required for accurate reporting and compliance.

The quality of governance structures also shapes the relationship between transparency, oversight, and corruption. Weak commitment to good corporate governance can undermine formal control mechanisms, even where rules and procedures are clearly specified. Research on public institutions in Ghana has shown that implementation of good corporate governance may be weakened by organizational, institutional, and behavioral constraints that reduce adherence to governance principles [22]. In contrast, governance mechanisms that integrate audit functions, board-level oversight, and integrity-oriented disclosure can strengthen anti-corruption performance. Ghazwani et al. showed that the characteristics of CSR and audit committees can influence anti-corruption disclosure, highlighting the role of internal governance bodies in shaping the transparency of organizational integrity practices [23]. These findings reinforce the idea that transparency and financial oversight should be understood as complementary rather than isolated mechanisms. Transparency increases the visibility of organizational actions, while oversight provides institutional actors with the authority and procedures required to evaluate and respond to those actions.

This complementarity is especially important in complex public organizations, where corruption may become systemic rather than episodic. Systemic corruption can develop when informal practices are embedded in administrative routines, when employees perceive corrupt behavior as normalized, and when control mechanisms are applied selectively or inconsistently. Research on Uganda has highlighted the need for strategic managerial interventions to address corruption that has become structurally embedded in public institutions [2]. Similarly, studies of corruption manifestations in project planning and execution have shown that anti-corruption systems must be aligned with the specific mechanisms through which corruption emerges at different stages of public projects [24]. In local government contexts, persistent corruption has been linked to weak institutional capacity and poor governance performance, emphasizing the need for integrated responses rather than isolated corrective measures [1]. These observations are particularly relevant to banking institutions, where the complexity of credit decisions, procurement, branch-level operations, financial reporting, and interorganizational transactions can create multiple points of vulnerability.

The relationship between public financial management and corruption has also received increasing attention in recent research. Strong public financial management systems can reduce corruption by improving budget discipline, expenditure control, reporting, and auditability, while poor financial management can create opportunities for unauthorized or opaque resource allocation. Umar et al. found that public service delivery, public

financial management, and digitalization are interrelated in their effects on corruption, suggesting that anti-corruption outcomes may depend on the interaction among administrative quality, financial systems, and technological capabilities [25]. This perspective is particularly useful for understanding state-owned banks because financial oversight and information transparency are not independent administrative features; they are embedded within broader systems of service delivery, technology, organizational accountability, and institutional governance. Where these systems reinforce one another, they may create stronger barriers against corruption. Where they are fragmented, even technically sophisticated controls may fail to produce effective results.

Institutional design is therefore central to anti-corruption effectiveness. Financial and information systems must be supported by clear responsibilities, monitoring authority, reporting procedures, sanctions, and organizational incentives. The responsibility of inspectorates and other oversight bodies is particularly important in ensuring that corruption prevention and handling are not separated from routine administrative management [26]. Similarly, measures designed to improve the performance of non-performing municipalities have emphasized the value of oversight, accountability, managerial capacity, and institutional reform in addressing persistent governance weaknesses [27]. Research on governance and corruption in regulated industries further indicates that the behavior of organizations and regulators is shaped by strategic incentives. Game-theoretic analysis in the pharmaceutical sector, for example, has shown that governance outcomes depend on the interactions among regulatory actors, firms, and enforcement mechanisms [28]. Such insights are transferable to state-owned banking, where regulatory oversight, management behavior, and institutional incentives jointly influence the likelihood of corrupt conduct.

The growing role of technology also raises the question of how transparency and oversight mechanisms can be strengthened through digital systems while avoiding new forms of institutional vulnerability. Emerging technologies can improve monitoring, but they may also reproduce existing governance weaknesses if implemented without organizational reform. Research on Brazil has examined the potential and limitations of new technologies for strengthening good governance and combating corruption, showing that technological tools can be effective only when integrated with legal, institutional, and administrative safeguards [29]. This is consistent with broader evidence that digital anti-corruption systems must be supported by institutional capacity and clear governance frameworks [10]. In this respect, the use of digital financial monitoring, automated audit trails, transparent reporting portals, and integrated information systems may be particularly valuable in state-owned banks, but their effectiveness depends on how they are incorporated into organizational processes and decision-making structures.

A further dimension concerns the relationship between transparency and citizen or stakeholder participation. Transparency becomes more meaningful when disclosed information can be used by actors capable of questioning, evaluating, or challenging administrative decisions. Public participation can therefore enhance the disciplinary effect of transparency by broadening the number of actors involved in oversight. Evidence from studies of good governance suggests that the combination of public participation and audit mechanisms can have a stronger anti-corruption effect than isolated administrative controls [5]. Leadership transparency in procurement similarly suggests that openness in decision-making may reduce perceived corruption by increasing stakeholder awareness and scrutiny [4]. At the same time, secrecy operates in the opposite direction by limiting access to information and increasing the discretionary space available to decision makers. In banking organizations, where many decisions involve confidential financial information, the challenge is not to eliminate legitimate confidentiality but to distinguish it from unnecessary organizational secrecy that prevents appropriate oversight.

In Iran, the need to strengthen transparent and accountable administration has long been recognized in discussions of administrative reform and anti-corruption policy. Research has identified multiple strategies for preventing administrative corruption, including strengthening transparency, improving monitoring systems, clarifying procedures, increasing accountability, and reducing discretionary authority [30]. Iranian studies of e-government and information technology have also emphasized the role of digitalization in increasing transparency and reducing opportunities for administrative misconduct [7, 8]. The development of e-governance models oriented toward anti-corruption further reflects the growing recognition that governance reform must integrate institutional and technological approaches [9]. Nevertheless, the specific dynamics of state-owned banks warrant further empirical investigation because these organizations combine public ownership, financial intermediation, complex regulatory obligations, and substantial managerial discretion.

Comparative research from other national contexts also demonstrates that corruption control requires attention to institutional characteristics. In Indonesia, anti-corruption reform has increasingly focused on the financial consequences of corruption and the recovery of state losses, reflecting a shift toward mechanisms that directly connect corrupt conduct with public financial accountability [31]. In Ghana, public-sector governance research has linked corruption to weaknesses in financial administration, service delivery, and digitalization [25]. In Nigeria, studies of project implementation and public financial misappropriation have highlighted the persistence of corruption where oversight systems are fragmented or weakly enforced [18, 24]. In South Africa, the consequences of corruption for local government performance illustrate how governance failures can become institutionalized and undermine service provision [1]. These international findings suggest that although the manifestations of corruption vary across institutional and national contexts, information opacity and weak financial oversight remain recurrent enabling conditions.

Taken together, the literature indicates that information transparency and financial oversight represent two interdependent pillars of administrative integrity. Transparency increases the visibility of organizational decisions, transactions, and resource allocations, while financial oversight establishes formal mechanisms for reviewing, validating, and responding to those activities. Digitalization can reinforce both mechanisms by improving traceability, data accessibility, and monitoring capacity, but its effectiveness depends on institutional design, governance quality, and implementation capacity [10-12]. Governance structures such as audit committees, inspectorates, public audit institutions, and monitoring systems further determine whether information is translated into accountability [14, 23, 26]. At the same time, evidence from public-sector research shows that corruption may persist where secrecy, weak institutional commitment, poor monitoring, and fragmented accountability limit the practical effects of formal controls [19, 20, 22]. Thus, examining the empirical relationship between transparency, financial oversight, and administrative corruption in state-owned banking institutions can contribute to a more context-sensitive understanding of anti-corruption governance.

Accordingly, the aim of the present study is to examine the effect of information transparency and financial oversight on reducing administrative corruption in Iranian state-owned banks.

2. Methods and Materials

Considering the research topic, objectives, hypotheses, and the nature of the required information, the present study employed a descriptive-correlational research design. The statistical population consisted of 120 managers of state-owned banks. Because the statistical population was limited and relatively small, a census method was used for questionnaire distribution. Two questionnaires were used to collect the data required for the present study.

Rawlins' (2008) questionnaire was used to assess transparency indicators, while Asgari's questionnaire, developed in 2012, was used to measure administrative corruption. Although both questionnaires were standardized instruments and their validity and reliability had previously been confirmed, their content validity was also assessed in the present study by subject-matter experts and university professors. Construct validity was examined using structural equation modeling. Cronbach's alpha was used to assess reliability. The Cronbach's alpha coefficients for the questionnaire constructs were greater than 0.70, indicating satisfactory reliability.

In this study, descriptive and inferential statistics were used to examine the research questions within the target population. The statistical methods employed in this study were as follows:

a) Descriptive statistics: Descriptive statistics were used to present demographic information. For this purpose, demographic characteristics were reported using frequency tables.

b) Inferential statistics: Appropriate inferential statistical techniques were employed to analyze the data and test the research hypotheses. Structural equation modeling constituted the principal analytical framework of the study. Finally, the research hypotheses were examined using path coefficients.

3. Findings and Results

SmartPLS is a software package used for estimating structural equation models based on the partial least squares approach. By utilizing the covariance and correlation structure among independent and dependent variables, it can estimate factor loadings and latent-variable variances and can be applied to confirmatory factor analysis as well as structural equation modeling, including causal modeling involving latent variables. Among the principal reasons for using this approach are relatively small sample sizes and non-normal data. The analysis of models using partial least squares involves two main stages: assessment of the fit of the research conceptual model and examination of the relationships among the constructs.

The partial least squares approach is divided into two components: the outer model and the inner model.

Outer model: The outer model examines the relationships between indicators or measures, namely questionnaire items, and the corresponding latent variables.

Inner model: The inner model is analogous to path analysis and represents the structural component of a structural equation model. After assessing the outer model, the inner model, which represents the relationships among latent variables, must be evaluated.

Several indices are available for evaluating the outer measurement model. The results of the measurement-model evaluation indices are examined below.

In the confirmatory factor analysis section, the relationships between latent variables and observed variables are examined. A factor loading indicates the strength of the relationship between a factor, or latent variable, and an observed variable. When the absolute value of the factor loading for an observed variable is greater than 0.60 and its *t* statistic falls outside the range of ± 1.96 , the measurement model may be considered sufficiently homogeneous (Hair et al., 2021).

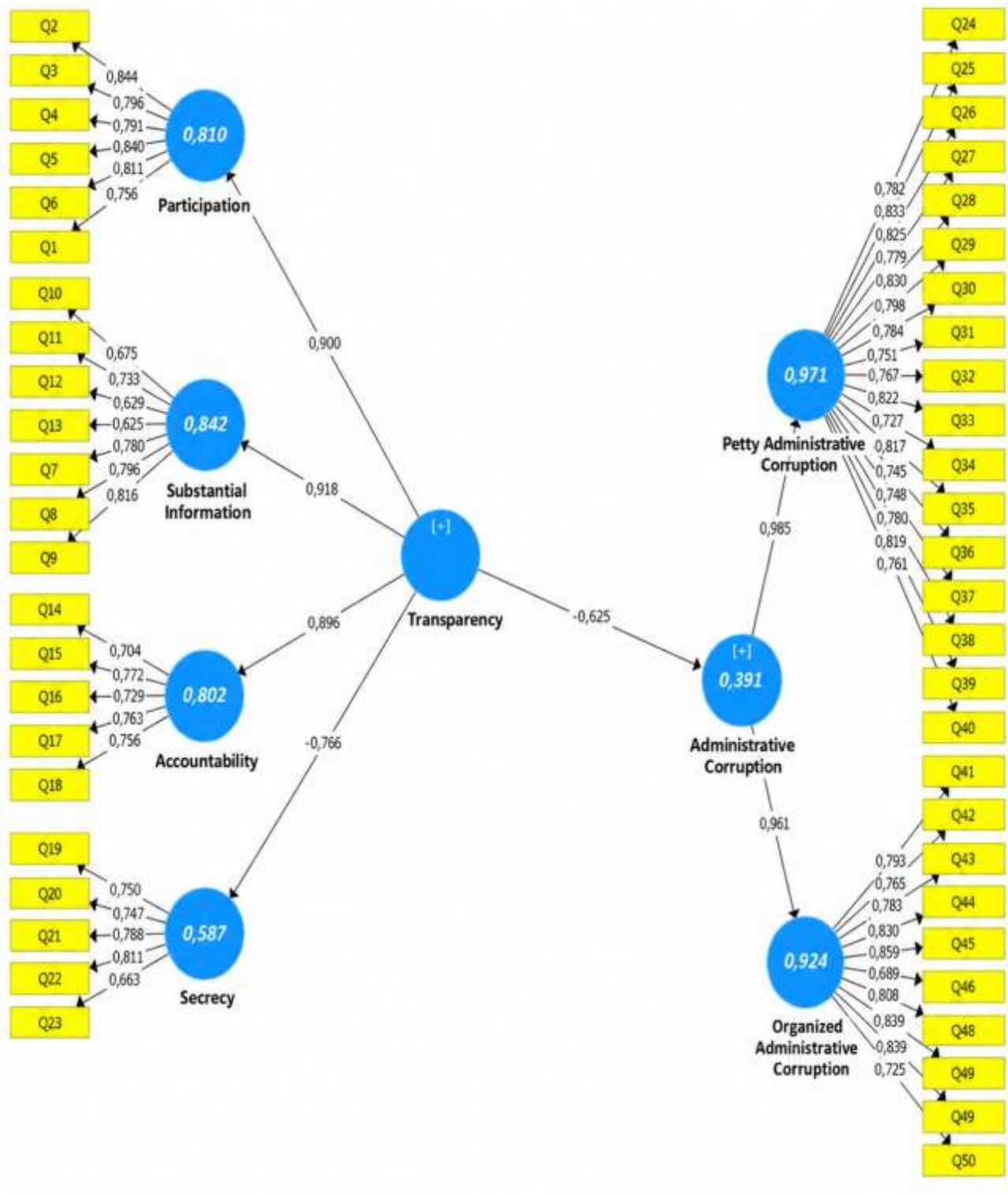


Figure 1. Model in the Path Coefficient Estimation Mode

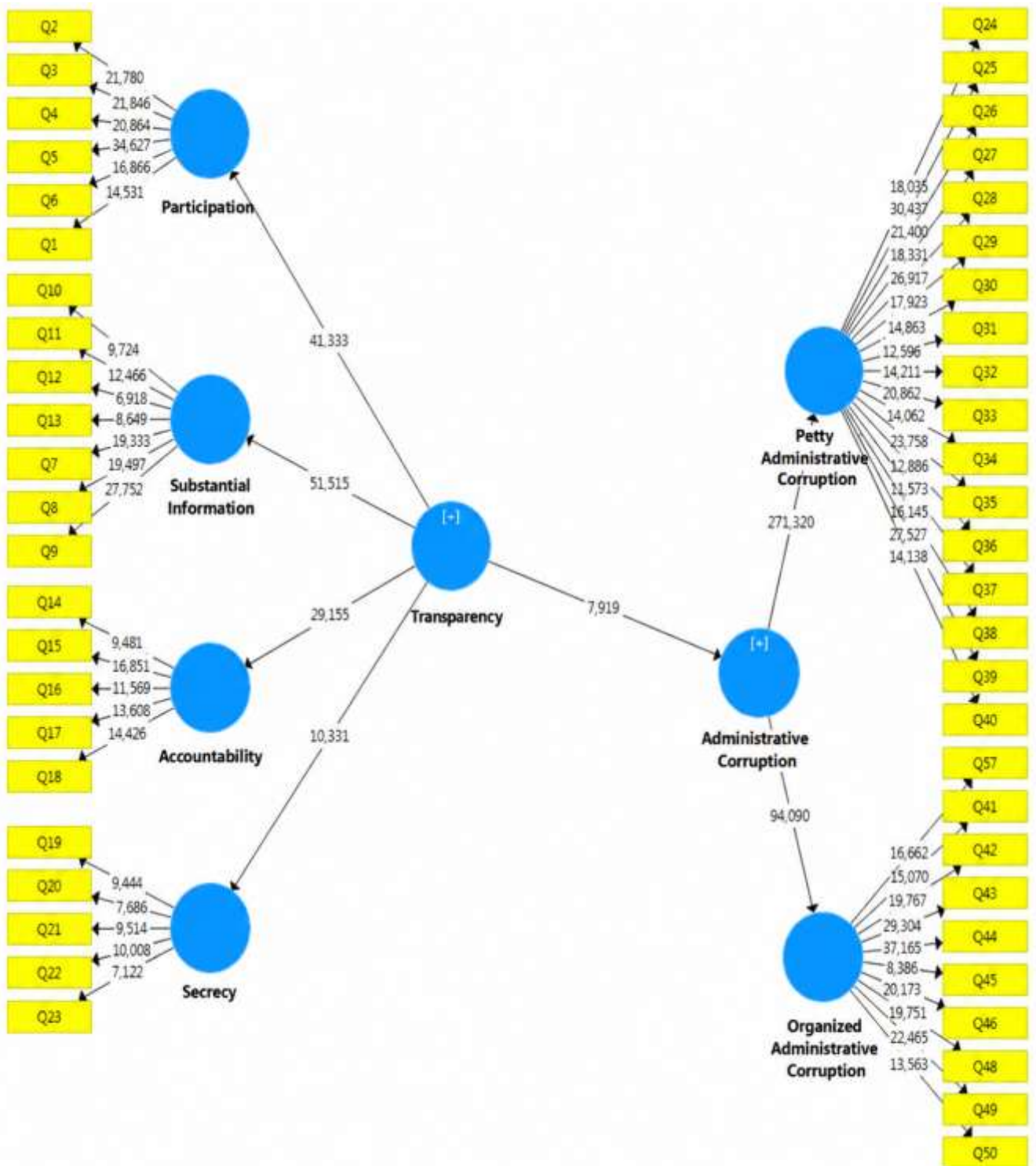


Figure 2. Model in the Significance Testing Mode

The following table presents convergent validity and reliability indices for all research variables. Based on the average variance extracted (AVE), all constructs had AVE values greater than 0.50, indicating that the convergent validity of the research variables was supported. Composite reliability (CR), Cronbach's alpha, and rho coefficients were used to assess questionnaire reliability. For acceptable reliability, these indices should exceed 0.70. All coefficients were greater than 0.70, indicating satisfactory reliability of the measurement instrument.

Table 1. Measurement Model Evaluation Criteria

Latent Variable	Observed Variable	Factor Loading	<i>t</i> Statistic	Cronbach's Alpha	Rho Coefficient	Composite Reliability	Average Variance Extracted
Participation	Q1	0.756	14.531	0.893	0.895	0.918	0.651
	Q2	0.844	21.780				
	Q3	0.796	21.846				
	Q4	0.791	20.864				
	Q5	0.840	34.627				
Substantial Information	Q6	0.811	16.866	0.849	0.861	0.885	0.527
	Q7	0.780	19.333				
	Q8	0.796	19.497				
	Q9	0.816	27.752				
	Q10	0.675	9.724				
Accountability	Q11	0.733	12.466	0.800	0.803	0.862	0.555
	Q12	0.629	6.918				
	Q13	0.625	8.649				
	Q14	0.704	9.481				
	Q15	0.772	16.851				
Secrecy	Q16	0.729	11.569	0.808	0.811	0.867	0.568
	Q17	0.763	13.608				
	Q18	0.756	14.426				
	Q19	0.750	9.444				
	Q20	0.747	7.686				
Petty Administrative Corruption	Q21	0.788	9.514	0.961	0.962	0.965	0.619
	Q22	0.811	10.008				
	Q23	0.663	7.122				
	Q24	0.781	18.035				
	Q25	0.833	30.437				
	Q26	0.825	21.400	0.935	0.938	0.945	0.632
	Q27	0.779	18.331				
	Q28	0.830	26.917				
	Q29	0.798	17.923				
	Q30	0.784	14.863				
	Q31	0.751	12.596	0.935	0.938	0.945	0.632
	Q32	0.767	14.211				
	Q33	0.822	20.862				
	Q34	0.727	14.062				
	Q35	0.817	23.758				
	Q36	0.745	12.886	0.935	0.938	0.945	0.632
	Q37	0.748	11.573				
	Q38	0.780	16.145				
	Q39	0.819	27.527				
	Q40	0.761	14.138				
Organized Administrative Corruption	Q41	0.765	15.070	0.935	0.938	0.945	0.632
	Q42	0.783	19.767				
	Q43	0.830	29.304				
	Q44	0.859	37.165				
	Q45	0.689	8.386				

Q46	0.808	20.173
Q47	0.793	16.662
Q48	0.839	19.751
Q49	0.839	22.465
Q50	0.725	13.563

According to Henseler et al. (2015), calculation of the heterotrait-monotrait ratio (HTMT) is one of the most reliable approaches for evaluating discriminant validity and is based on Monte Carlo simulation procedures. When the HTMT value is below 0.90, discriminant validity between two reflective constructs is considered established. As shown in the measurement-model assessment, all relevant criteria were within acceptable ranges, indicating that appropriate relationships had been specified between the constructs and their indicators.

Table 2. HTMT Ratio for the Assessment of Discriminant Validity

Construct	Substantial Information	Transparency	Administrative Corruption	Petty Administrative Corruption	Organized Administrative Corruption	Participation	Accountability	Secrecy
Substantial Information	—							
Transparency	0.818	—						
Administrative Corruption	0.659	0.656	—					
Petty Administrative Corruption	0.625	0.620	0.989	—				
Organized Administrative Corruption	0.693	0.693	0.874	0.894	—			
Participation	0.885	0.867	0.635	0.610	0.655	—		
Accountability	0.893	0.828	0.527	0.498	0.557	0.863	—	
Secrecy	0.717	0.891	0.559	0.513	0.617	0.610	0.832	—

The structural model concerns the relationships between latent independent, or exogenous, variables and dependent, or endogenous, variables. Because the structural model is derived from the measurement models, whether reflective or composite, the structural model is evaluated after the measurement model criteria have been assessed. As shown in the following table, several criteria were used to assess the structural model.

Table 3. Structural Model Evaluation Criteria

Construct	R ²	Q ²
Substantial Information	0.842	0.431
Administrative Corruption	0.391	0.224
Petty Administrative Corruption	0.971	0.594
Organized Administrative Corruption	0.924	0.574
Participation	0.810	0.519
Accountability	0.802	0.431
Secrecy	0.587	0.315

The R² criterion represents the proportion of variance in each dependent latent variable in the research conceptual model that is explained by the independent latent variables. R² values are reported only for dependent variables; for purely independent variables, the corresponding R² value is zero. Chin (1998) proposed values of 0.19, 0.33, and 0.67 as indicative of weak, moderate, and substantial explanatory power, respectively.

The Q² criterion is based on a sample-reuse procedure and allows calculation of the Stone-Geisser index. The Q² index indicates the predictive relevance of the research conceptual model. It is used as a criterion for evaluating

cross-validated predictive relevance in partial least squares models. A positive value of this index indicates acceptable predictive relevance. Henseler et al. (2009) proposed values of 0.15, 0.20, and 0.35 as indicating low, moderate, and strong predictive power, respectively.

Table 4. Path Coefficient and *t* Statistic for the Main Hypothesis

Relationship	Path Coefficient	<i>t</i> Statistic	<i>p</i> Value
Transparency → Administrative Corruption	-0.625	7.919	< .001

Based on the path coefficient of -0.625 and the *t* statistic of 7.919 obtained using the partial least squares method, transparency had a negative and statistically significant effect on administrative corruption in state-owned banks at the 99% confidence level, as the *t* statistic exceeded 2.57. Accordingly, higher transparency was associated with lower levels of administrative corruption.

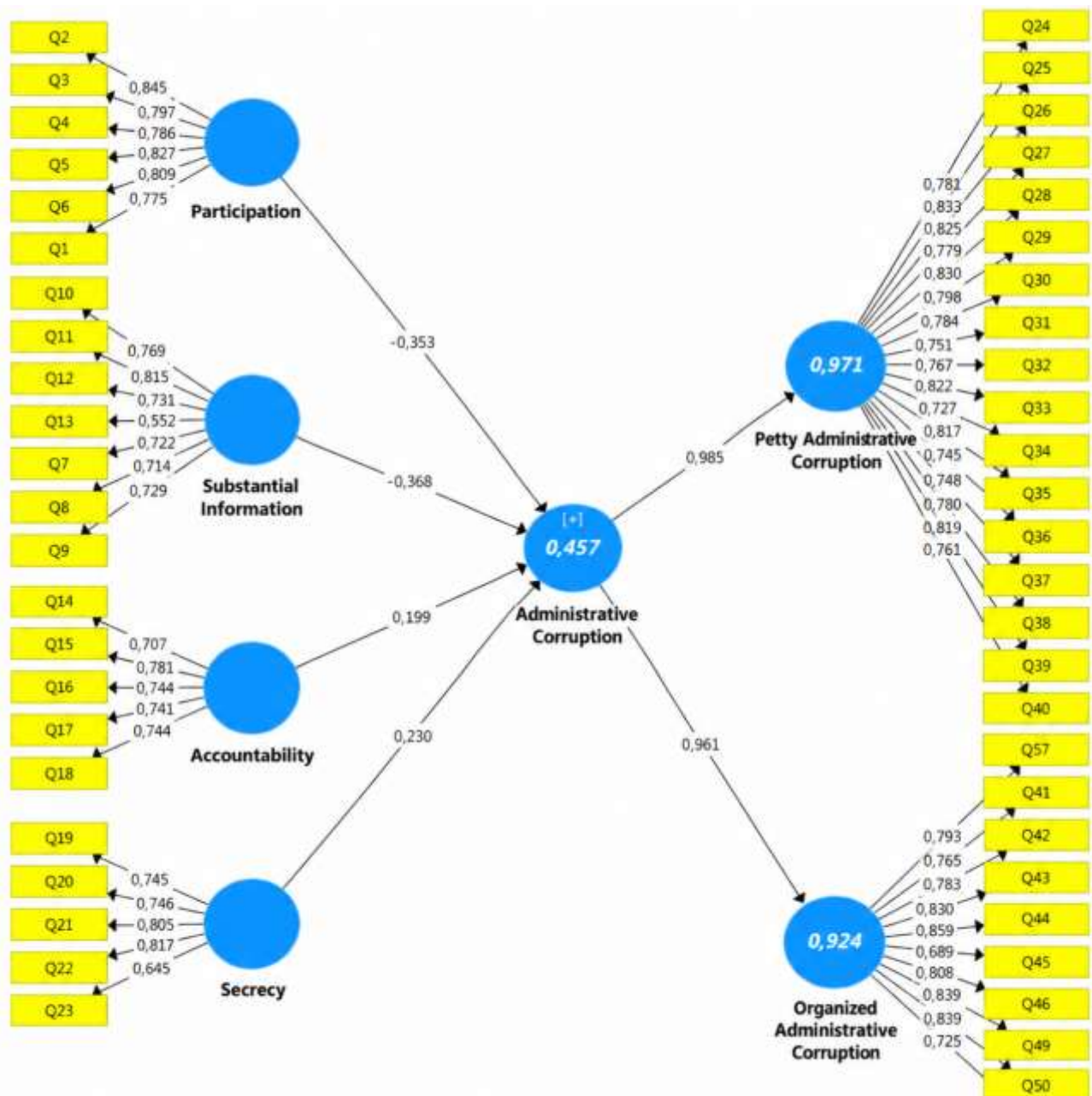


Figure 3. Model in the Path Coefficient Estimation Mode for the Sub-Hypotheses

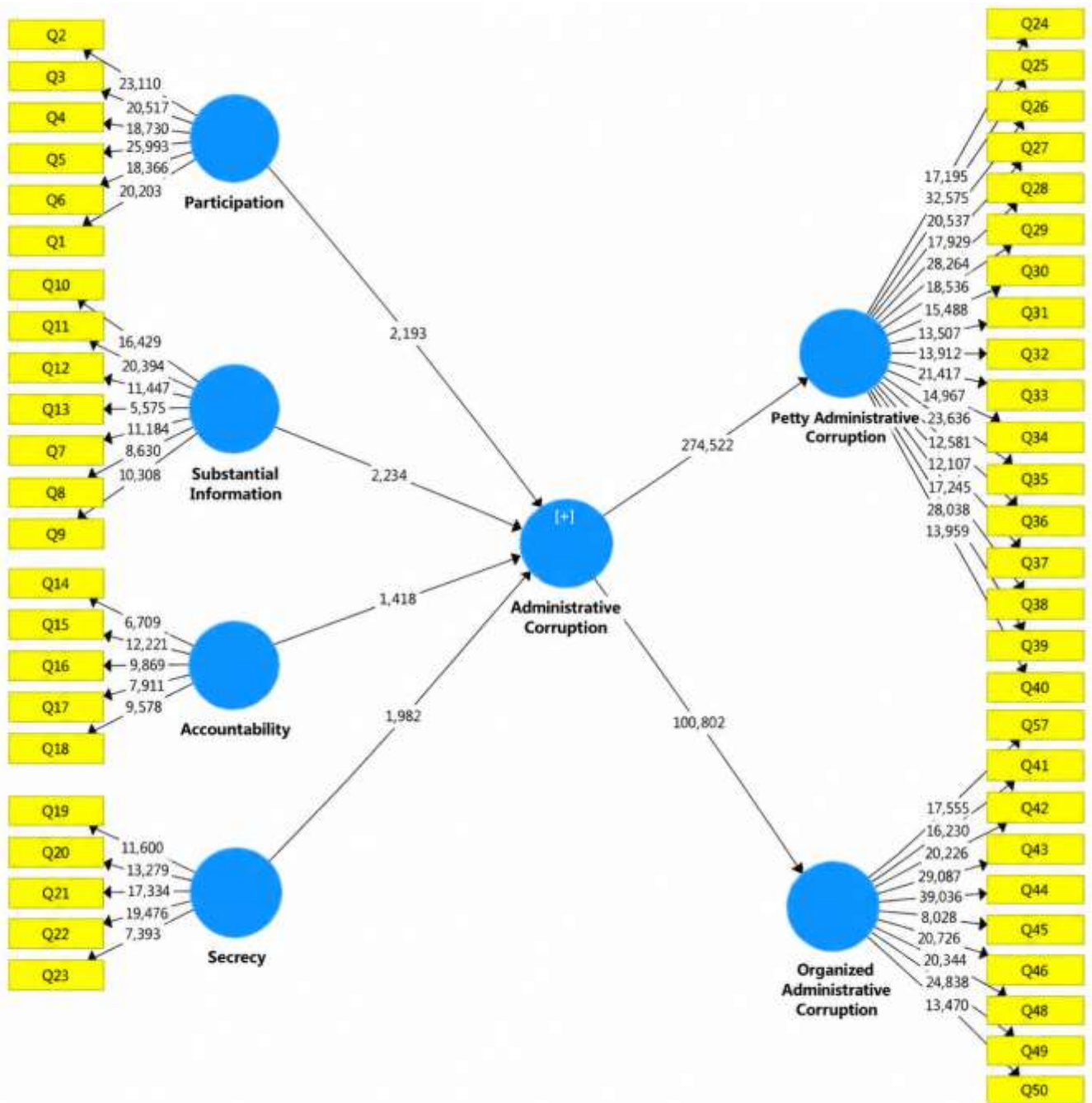


Figure 4. Model in the Significance Testing Mode for the Sub-Hypotheses

Table 5. Path Coefficients and *t* Statistics for the Sub-Hypotheses

Relationship	Path Coefficient	<i>t</i> Statistic	<i>p</i> Value
Substantial Information → Administrative Corruption	-0.368	2.234	.026
Participation → Administrative Corruption	-0.353	2.193	.029
Accountability → Administrative Corruption	-0.199	1.418	.157
Secrecy → Administrative Corruption	0.230	1.982	.042

Based on the path coefficient of -0.368 and the *t* statistic of 2.234 obtained using the partial least squares method, substantial information had a negative and statistically significant effect on administrative corruption in state-

owned banks at the 95% confidence level, as the t statistic was between 1.96 and 2.57. Thus, greater availability and disclosure of substantial information were associated with lower administrative corruption.

Based on the path coefficient of -0.353 and the t statistic of 2.193 obtained using the partial least squares method, participation had a negative and statistically significant effect on administrative corruption in state-owned banks at the 95% confidence level, as the t statistic was between 1.96 and 2.57. Thus, greater participation was associated with lower administrative corruption.

Based on the path coefficient of -0.199 and the t statistic of 1.418 obtained using the partial least squares method, accountability did not have a statistically significant effect on administrative corruption in state-owned banks at the 95% confidence level, because the t statistic was below 1.96.

Based on the path coefficient of 0.230 and the t statistic of 1.982 obtained using the partial least squares method, secrecy had a positive and statistically significant effect on administrative corruption in state-owned banks at the 95% confidence level, as the t statistic was between 1.96 and 2.57. Thus, higher levels of secrecy were associated with higher levels of administrative corruption.

4. Discussion and Conclusion

The present study examined the effect of information transparency and its dimensions on administrative corruption in Iranian state-owned banks using a partial least squares structural equation modeling approach. The main finding showed that transparency had a negative and statistically significant effect on administrative corruption, with a path coefficient of -0.625 and a t value of 7.919. This result indicates that higher levels of transparency are associated with lower levels of administrative corruption in state-owned banking institutions. The explanatory power of the model for administrative corruption was also meaningful, with an R^2 value of 0.391, indicating that a substantial proportion of the variance in administrative corruption was explained by the transparency construct and its related dimensions. At the dimensional level, substantial information had a significant negative effect on administrative corruption ($\beta = -0.368$, $t = 2.234$, $p = .026$), and participation also had a significant negative effect ($\beta = -0.353$, $t = 2.193$, $p = .029$). Accountability, however, had a negative but statistically non-significant effect ($\beta = -0.199$, $t = 1.418$, $p = .157$), whereas secrecy had a positive and statistically significant effect on administrative corruption ($\beta = 0.230$, $t = 1.982$, $p = .042$). These findings collectively suggest that administrative corruption in state-owned banks is particularly sensitive to the degree to which information is disclosed, stakeholders are included in organizational processes, and administrative secrecy is reduced.

The significant negative relationship between transparency and administrative corruption supports the broader governance literature, which has consistently treated transparency as a central mechanism for constraining opportunistic behavior in public institutions. Greater transparency reduces information asymmetry, increases the visibility of managerial and financial decisions, and makes irregular behavior more difficult to conceal. This interpretation is consistent with studies demonstrating that leadership transparency can reduce perceived corruption in public procurement and improve the credibility of administrative decision-making [4]. It also aligns with research showing that public participation and national audit mechanisms can jointly reduce corruption by increasing the degree of scrutiny applied to public decisions [5]. From this perspective, the negative coefficient observed in the present study can be understood as evidence that transparent banking procedures increase the likelihood that inappropriate conduct, discretionary favoritism, or irregular financial decisions will be exposed and questioned. In a state-owned banking environment, where managers and employees may exercise substantial

discretion over credit, contracts, resource allocation, and financial approvals, transparent systems can therefore act as a direct institutional barrier against corrupt practices.

The result is also consistent with studies emphasizing the anti-corruption role of e-government, information technology, and digital governance. Previous research in Iran has argued that e-government can reduce administrative corruption by limiting direct informal interactions, standardizing procedures, increasing the traceability of transactions, and making records more accessible for monitoring and review [7, 8]. Similarly, the development of e-governance models oriented toward anti-corruption has been associated with improved transparency and stronger accountability structures [9]. These findings are especially relevant to state-owned banks because digital financial operations generate large volumes of data that can be used for automated monitoring, audit trails, and anomaly detection. The negative relationship between transparency and corruption observed in the present study therefore may reflect not only greater openness in formal reporting but also the broader organizational effects of digitized and traceable administrative processes.

The result also corresponds with more recent international evidence on digital anti-corruption systems. Zhang et al. argued that digital anti-corruption tools can improve governance outcomes when they are embedded in supportive institutional environments [10]. Likewise, the use of blockchain in public procurement has been proposed as a means of preventing and detecting corruption by strengthening traceability, immutability, and transaction visibility [11]. Information technology audit systems have similarly been linked to enhanced fiscal integrity and risk governance, especially when digital monitoring is institutionalized rather than implemented as an isolated technical measure [12]. These studies support the present finding by suggesting that transparency is most effective when information is not only disclosed but also structured in a way that enables verification, monitoring, and corrective action. In practical terms, transparency in state-owned banks can reduce corruption when financial and administrative information is accessible, timely, standardized, and auditable.

The significant negative effect of substantial information on administrative corruption is another important result of the study. The coefficient of -0.368 indicates that when important organizational, financial, and operational information is properly disclosed, administrative corruption decreases. This finding is theoretically plausible because access to substantial information reduces the ability of organizational actors to hide irregular transactions or justify opaque decisions. In banking institutions, substantial information may include data on contracts, procurement, loan approvals, credit allocation, financial performance, internal controls, and managerial decisions. When such information is disclosed to appropriate internal and external stakeholders, the scope for manipulation and favoritism is reduced. This result is consistent with studies emphasizing the role of auditing and financial disclosure in creating accountability. Research on public auditing has shown that high-quality audit institutions can reduce corruption by increasing the availability and credibility of financial information [15, 16]. Similarly, studies of petroleum revenue management and public financial accountability have emphasized that transparent financial reporting is essential for preventing misuse and misappropriation [17, 18].

The finding regarding substantial information also accords with the view that accounting systems and financial reporting quality are central to anti-corruption governance. Corruption can distort accounting processes, weaken reporting reliability, and increase incentives for concealment [19]. Conversely, stronger accounting and disclosure systems can constrain corruption by ensuring that financial activities leave an auditable trail. In public-sector contexts, monitoring systems have been shown to contribute to stronger financial performance and accountability when they are integrated with management processes [20]. Supervision of financial management has likewise been found to be more effective when officials possess the capacity to generate and use reliable information [21].

Therefore, the present finding suggests that information transparency in state-owned banks should not be interpreted only as a matter of public disclosure, but also as the establishment of reliable internal information infrastructures that make irregular activities more detectable.

The significant negative effect of participation on administrative corruption also deserves attention. The path coefficient of -0.353 indicates that higher participation is associated with lower corruption. Participation can reduce corruption because it broadens the number of actors involved in decision-making and monitoring, thereby reducing the concentration of discretionary power. When employees, managers, supervisory bodies, and other relevant stakeholders are involved in organizational processes, decisions are less likely to remain under the exclusive control of a small group. This reduces opportunities for collusion, favoritism, and concealed decision-making. The finding is strongly aligned with Su et al., who showed that public participation, when combined with audit mechanisms, contributes to reducing corruption and strengthening good governance [5]. It is also consistent with Ndururu et al., whose findings indicated that leadership transparency and open administrative processes can reduce perceived corruption in procurement [4].

Participation may also improve the informational environment of state-owned banks by encouraging the circulation of knowledge across organizational levels. In highly hierarchical organizations, information may become concentrated at senior levels, increasing the risk that decisions are made without adequate scrutiny. Participatory mechanisms can counter this tendency by allowing employees and other relevant actors to question decisions, report concerns, and provide additional information. This interpretation is compatible with the broader literature on good governance, which emphasizes participation as an important mechanism for accountability and institutional legitimacy [6]. It is also consistent with studies showing that corruption becomes more difficult to control when governance systems are closed, highly centralized, or weakly participatory [2, 22]. Thus, the present result suggests that greater participation may reduce corruption by dispersing authority, improving information exchange, and increasing the number of actors capable of detecting irregularities.

The non-significant effect of accountability on administrative corruption is somewhat more nuanced. Although the path coefficient was negative, indicating that greater accountability was associated with lower corruption in direction, the relationship did not reach statistical significance. One possible interpretation is that formal accountability mechanisms may exist in state-owned banks but may not be sufficiently strong, independent, or enforceable to produce a measurable direct effect on corruption. Accountability systems may be procedural rather than substantive, especially where reporting obligations do not lead to sanctions, corrective action, or managerial consequences. This interpretation is supported by research showing that oversight mechanisms are effective only when they are backed by institutional authority and implementation capacity. Mukhamedyarova et al. emphasized that public audit bodies influence governance effectiveness when their findings have practical consequences for budget management [14]. Similarly, Santoso and Haryanti showed that inspectorates can contribute to corruption prevention only when their responsibilities are clearly defined and effectively exercised [26].

The non-significant accountability finding may also reflect overlap between accountability and other dimensions of transparency. In practice, accountability may depend heavily on access to substantial information and participatory monitoring. If information is unavailable or organizational processes remain closed, accountability mechanisms may exist only formally and may not be sufficient to reduce corruption. This interpretation is consistent with research indicating that good governance practices are often weakly implemented in public institutions even when formal frameworks exist [22]. It also corresponds with studies suggesting that the effectiveness of audit committees, governance bodies, and anti-corruption disclosure mechanisms depends on their

structure and quality rather than their mere existence [23]. Therefore, the lack of statistical significance in the present study should not be interpreted as evidence that accountability is unimportant, but rather that accountability may operate indirectly or require stronger institutional enforcement to influence corruption.

The positive and significant effect of secrecy on administrative corruption provides one of the clearest substantive findings of the study. The positive coefficient of 0.230 indicates that higher secrecy is associated with greater administrative corruption. This relationship is theoretically consistent with the logic of information asymmetry: when decisions, transactions, and financial records are concealed, opportunities for misuse of power increase. Secrecy reduces the likelihood that irregular behavior will be detected and decreases the number of actors who can question questionable decisions. The finding therefore complements the negative effects found for substantial information and participation. Together, these results show that transparency reduces corruption not only through greater disclosure but also through the reduction of unnecessary secrecy.

This result is consistent with the broader anti-corruption literature. Studies of systemic corruption have emphasized that corrupt practices tend to persist where administrative procedures are opaque and control mechanisms are fragmented [1, 2]. Research on corruption in project planning and execution has similarly demonstrated that weak visibility and insufficient monitoring create favorable conditions for manipulation across different project stages [24]. Digital governance studies also indirectly support this interpretation because the anti-corruption value of e-government and blockchain lies partly in their ability to reduce hidden transactions and create permanent, reviewable records [11, 29]. Thus, the positive association between secrecy and corruption observed in the present study is consistent with evidence that opacity is a key enabling condition for administrative misconduct.

The broader structural results also support the idea that corruption in state-owned banks should be approached as a governance problem rather than merely an individual ethical failure. The model showed substantial relationships between administrative corruption and its petty and organized forms, indicating that corruption can manifest at multiple organizational levels. Petty corruption may involve smaller-scale misconduct embedded in routine administrative interactions, whereas organized corruption may involve more coordinated and systematic practices. This distinction is important because different forms of corruption may require different control mechanisms. Research on public-sector corruption has shown that systemic and organized corruption often persists when governance weaknesses become institutionalized and normal administrative controls are unable to detect or sanction repeated misconduct [1, 3]. Similarly, analyses of public corruption in financial and administrative contexts have emphasized the need for integrated strategies that combine prevention, monitoring, enforcement, and institutional reform [30, 31].

The findings further support the importance of financial oversight as part of a broader transparency framework. Although the empirical model focused mainly on transparency dimensions, the study context and the results suggest that transparency is most effective when accompanied by strong financial supervision. Financial oversight can convert transparent information into actionable control by examining irregularities, validating transactions, and imposing corrective measures. Research in Saudi Arabia has shown that financial oversight contributes to the efficiency and discipline of public spending [13]. Public audit bodies have also been found to improve budget governance when they possess sufficient authority and independence [14]. Likewise, auditing has been identified as a key mechanism for ensuring transparency and accountability in public revenue management [17]. These findings suggest that state-owned banks should not rely on information disclosure alone; transparency must be linked to audit, inspection, and compliance systems capable of interpreting and acting on the disclosed information.

The results are also compatible with studies emphasizing the combined influence of digitalization, public financial management, and service delivery on corruption. Umar et al. showed that corruption outcomes can be shaped by the interaction between public financial management and digitalization, suggesting that anti-corruption governance is multidimensional rather than dependent on a single factor [25]. Similarly, new technologies have been shown to offer important opportunities for improving governance, but their effectiveness depends on legal and institutional safeguards [29]. In regulated sectors, strategic relationships among oversight bodies and organizations can also influence corruption outcomes, as shown in governance research using game-theoretic approaches [28]. These findings reinforce the conclusion that anti-corruption strategies in state-owned banks should integrate transparency, oversight, digital systems, organizational participation, and institutional accountability rather than treating them as separate reforms.

Overall, the present study contributes to the literature by demonstrating that transparency is not a single undifferentiated construct. Its anti-corruption effect appears to operate primarily through the disclosure of substantial information, greater participation, and reduced secrecy, while formal accountability alone may be insufficient unless accompanied by stronger enforcement and institutional capacity. This pattern is consistent with the international literature showing that corruption reduction depends on the interaction among transparency, audit quality, institutional design, digital governance, and stakeholder scrutiny [10, 15, 23]. In the context of Iranian state-owned banks, these findings suggest that anti-corruption reform should focus on making financial and administrative processes observable, auditable, participatory, and less dependent on opaque discretionary decision-making.

The present study has several limitations that should be considered when interpreting the findings. First, the research employed a cross-sectional design, which limits the ability to establish causal relationships over time. Although the structural model indicates statistically significant associations among transparency dimensions and administrative corruption, longitudinal data would be required to determine whether changes in transparency actually precede and produce sustained reductions in corruption. Second, the study relied on questionnaire-based self-reported data from managers, which may be affected by social desirability, defensive responding, or reluctance to report sensitive organizational conditions. This limitation is particularly relevant in corruption research because respondents may understate the prevalence of misconduct or overstate the quality of governance mechanisms. Third, the study was restricted to managers of Iranian state-owned banks; therefore, the generalizability of the findings to private banks, other public organizations, or different national contexts may be limited. Finally, the model focused on a selected set of transparency dimensions and did not include potentially influential variables such as organizational culture, ethical climate, leadership style, regulatory enforcement, whistleblowing systems, or technological maturity.

Future research should extend the present model by using longitudinal or panel designs to examine whether improvements in transparency and financial oversight lead to measurable reductions in administrative corruption over time. Comparative studies between state-owned and private banks could also clarify whether ownership structure moderates the relationship between transparency and corruption. Researchers may further incorporate additional variables such as ethical leadership, organizational justice, internal control quality, whistleblowing protection, audit independence, digital maturity, and regulatory pressure to develop a more comprehensive explanatory model. Multilevel research could examine how individual employee characteristics, branch-level governance practices, and institution-level regulatory structures interact in shaping corruption outcomes. Qualitative studies based on interviews with auditors, compliance officers, managers, and anti-corruption

specialists could also help explain why accountability was not statistically significant in the present study and identify the specific organizational mechanisms through which formal accountability systems succeed or fail.

State-owned banks should strengthen transparency by improving the disclosure, accessibility, and traceability of financial and administrative information, particularly in high-risk areas such as credit allocation, procurement, contracting, resource distribution, and managerial approvals. Participatory decision-making mechanisms should be expanded so that important decisions are subject to review by multiple organizational actors rather than concentrated within limited managerial groups. Banks should also reduce unnecessary secrecy by clearly distinguishing legitimate confidentiality from administrative opacity and by ensuring that all significant decisions leave a verifiable documentary and digital trail. Accountability systems should be redesigned so that reporting, audit findings, and compliance violations result in timely corrective action and clearly defined consequences. In addition, digital monitoring, automated audit trails, integrated reporting systems, and independent internal audit structures should be strengthened so that transparency is translated into effective detection, prevention, and control of administrative corruption.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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