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Designing a Transparency-Based Social Responsibility Model with Emphasis on the Digital Media Ecosystem (Case Study: Resalat Qard al-Hasan Bank)

ABSTRACT

Corporate social responsibility is recognized as a key factor in branding and strengthening public trust. This study was conducted with the aim of identifying the components of transparency-based social responsibility within the digital ecosystem of Resalat Qard al-Hasan Bank. With the expansion of digital platforms, transparency in reporting and digital interactions has become a fundamental challenge for financial institutions. This study employed a quantitative, applied, and survey-based research design. The conceptual model was developed based on a literature review and directed content analysis. Data were collected using a researcher-developed questionnaire, whose validity was confirmed through construct validity and whose reliability was verified using Cronbach's alpha (0.82). Data analysis was performed using structural equation modeling in AMOS software and a one-sample mean test in SPSS. The statistical population consisted of managers and experts of Resalat Qard al-Hasan Bank. A random sample of 265 participants was selected. The main instrument was a researcher-developed questionnaire designed based on components identified from the literature and included nine main components. Data analysis was conducted using structural equation modeling (second-order factor analysis) and a one-sample mean test. Model fit indices (CMIN/df = 2.34, RMSEA = 0.063) indicated an acceptable model fit. The main identified components included transparency in digital reporting, digital interaction and communication with stakeholders, transparency in digital banking processes, data protection and customer privacy, digital education and empowerment of customers, transparency of sustainability and social responsibility in digital products, use of emerging technologies for transparency, monitoring and evaluation of digital social responsibility, and digital social and ethical responsibilities. The results showed that transparency in digital reporting and banking processes are strengths of Resalat Qard al-Hasan Bank, whereas transparency in sustainability-related social responsibility demonstrates a relative weakness. Other components exhibited moderate performance. This framework can contribute to improving trust and brand image.

Keywords: Social responsibility; transparency; media; digital banking ecosystem

Introduction

Corporate social responsibility (CSR) has progressively shifted from a peripheral philanthropic activity to a strategic governance and value-creation logic that shapes firm–society relations, particularly in industries where trust, legitimacy, and information asymmetry are structurally salient. Classical theorization maps CSR into multiple conceptual families—instrumental, political, integrative, and ethical—each offering a different justification for why firms internalize social expectations and disclose nonfinancial performance [1]. In parallel, corporate governance research explains CSR and disclosure choices through agency theory: managers may underinvest in transparency when private benefits, risk aversion, or short-term incentives dominate, while owners and stakeholders demand credible signals that reduce monitoring and

contracting costs [2]. In banking and other financial services, these tensions are intensified because the “product” is largely intangible, the quality is difficult for customers to verify *ex ante*, and reputational capital functions as a core asset that can be rapidly impaired through perceived opportunism, opacity, or ethical lapses [3]. Accordingly, transparency-oriented CSR is not merely a communication practice; it is a governance mechanism intended to reduce informational frictions, align stakeholder expectations, and stabilize legitimacy in high-trust markets.

Stakeholder theory provides a complementary lens by specifying whose claims become strategically salient and why. The stakeholder salience framework argues that managerial attention is distributed according to stakeholders’ power, legitimacy, and urgency, which jointly shape what firms disclose and how they prioritize competing social demands [4]. In the digital era, stakeholder salience becomes more dynamic because digital media compresses time, amplifies weak signals, and enables rapid coalition-building around social or ethical claims. This aligns with the notion of “dynamic transparency,” in which internet-enabled visibility forces corporations to adapt continuously, not only by publishing periodic reports but also by engaging in ongoing, responsive, and contestable accountability [5]. Consequently, CSR in digital contexts increasingly depends on interactive disclosure infrastructures that allow stakeholders to verify, interrogate, and circulate corporate information beyond corporate-controlled channels [6]. This macro-shift reframes transparency from an internal reporting choice to an ecosystem property shaped by platforms, intermediaries, and multi-actor communication circuits.

Transparency itself is a multi-dimensional construct that includes disclosure volume, accuracy, timeliness, comparability, and accessibility. Empirical disclosure research has long operationalized transparency using disclosure scores and determinants such as governance quality, market pressures, and institutional contexts [7]. In CSR settings, transparency has been associated with reduced information asymmetry and improved market discipline, especially when CSR performance is linked to credible and decision-useful disclosure [8]. Digitalization expands both the opportunity and the burden of transparency: firms can disseminate sustainability, tax, and social impact information at low marginal cost, yet they face heightened scrutiny regarding selective disclosure, strategic ambiguity, or “window-dressing.” The governance perspective on transparency in extractive industries highlights that transparency can operate as societal governance when formal regulation is limited, but it can also be contested when disclosure substitutes for substantive accountability [9]. Similarly, “greenwashing” research shows that transparency interacts with CSR outcomes in non-linear ways, where certain disclosure strategies may backfire when stakeholders infer manipulation or symbolic compliance [10]. Therefore, a transparency-based CSR model must be designed not only to increase disclosure, but also to improve disclosure quality and perceived integrity.

Digital transformation has pushed CSR disclosure into online channels and platformed environments, especially for banks seeking to manage trust and brand image through always-on engagement. Online CSR disclosure in banking has been documented as both widespread and heterogeneous, reflecting different institutional logics, stakeholder pressures, and strategic goals [11, 12]. Beyond corporate websites, social media has become a central arena where CSR claims are communicated, challenged, and reinterpreted. Research in emerging economies indicates that CSR communication on social media can influence purchase intention and electronic word of mouth (e-WOM) via perceived credibility and relational mechanisms [13]. Related work shows that social media-based CSR communication can build consumer–brand relationships in banking, suggesting that disclosure content and interaction style can translate CSR narratives into loyalty-relevant outcomes [14]. At the same time, stakeholder-driven communication may diverge from firm-led messaging; evidence from Twitter demonstrates that the information environment around CSR is co-produced by firms and stakeholders, with

implications for how CSR information is interpreted and trusted [15]. These findings imply that CSR transparency in the digital media ecosystem must incorporate both reporting and dialogic engagement, including responsiveness, complaint handling, and participatory feedback loops.

Trust and reputation operate as key mediators in this system. The transparency–trust nexus suggests that consumers use transparency signals to infer corporate benevolence and competence, thereby reducing uncertainty and strengthening perceived reliability [16]. In turn, corporate reputation is shaped by the perceived quality of CSR reporting and the consistency between disclosed commitments and observable behavior [17]. Transparency also functions as a bridge between CSR initiatives and reputation-based value creation, supporting a circular relationship in which improved reputation reinforces stakeholder support and future performance [18]. Empirical evidence indicates that transparency mediates the CSR–reputation linkage, meaning that CSR investments may not translate into reputational gains unless stakeholders perceive disclosure as clear, credible, and sufficiently complete [19]. In banking contexts specifically, CSR communication and social media engagement have been associated with loyalty outcomes, reinforcing that transparency-based CSR may yield competitive advantage through relational capital rather than through short-term transactional effects [20]. The brand pathway is also supported by studies showing that CSR can enhance brand image, particularly when stakeholders perceive alignment between CSR claims and organizational identity [21]. Social media further intensifies this mechanism by shaping brand image and loyalty among digitally active cohorts, including Generation Y, for whom platform-based cues and peer discourse are influential [22].

However, the digital environment introduces new risk vectors that elevate transparency from a normative “good” to a complex managerial capability. Cybersecurity and information integrity challenges complicate digital disclosure, especially when the same platforms that enable transparency also create exposure to misinformation, data leakage, and reputational cascades [23]. In parallel, the rise of corporate digital responsibility (CDR) reframes CSR to include ethical data practices, algorithmic accountability, and digital inclusion. Conceptual work positions CDR as an extension of CSR suited to digital societies, emphasizing that firms have responsibilities for the societal impacts of digital technologies and infrastructures [24, 25]. Data responsibility further clarifies that CSR in the digital age must address privacy, transparency in data use, and accountability for data-driven value creation [26, 27]. These perspectives are particularly salient in banking, where customer data is both strategically valuable and ethically sensitive, and where transparency must be balanced against privacy and security constraints.

Digital finance and information transparency also intersect with real economic outcomes inside firms. Evidence suggests that development of digital finance and information transparency can improve investment efficiency, implying that transparency is not only externally oriented but also influences internal decision quality and resource allocation [28]. In parallel, research on financial or performance transparency signals highlights how stakeholders interpret transparency as an informational cue that shapes willingness to engage or support organizations, including in nonprofit contexts—an insight transferable to trust-sensitive sectors like banking [29]. Moreover, studies linking CSR transparency to payout policies and cash holdings suggest that transparent CSR disclosure can constrain managerial discretion and alter financial policy choices, consistent with agency-based predictions [30, 31]. Collectively, these findings motivate a model that integrates governance, stakeholder communication, and digital infrastructure as co-determinants of transparency-based CSR outcomes.

The operationalization of transparency-based CSR increasingly relies on dedicated reporting platforms and standardized, technology-enabled accountability mechanisms. Reporting platform research emphasizes that digital infrastructures can enable accountability by structuring what is reported, how it is verified, and how stakeholders access and compare disclosures [32]. The strategic communication function of transparency reports has gained attention, showing that intermediaries and organizations can use transparency reporting as a deliberate narrative device to manage stakeholders, signal responsibility, and shape legitimacy under digital scrutiny [33]. Empirical evidence further argues that transparency reports can function as CSR reports, with discernible motives and stakeholder strategies that affect their credibility and impact [34]. At the platform level, voluntary disclosure and information transparency can also shape supply chain governance and auditing dynamics, suggesting that transparency is increasingly an inter-organizational phenomenon rather than a single-firm attribute [35]. This connects to the broader insight that transparency can generate competitive advantage when it is strategically aligned, context-sensitive, and linked to stakeholder-relevant value propositions [36].

Emerging technologies are also reconfiguring how CSR transparency can be achieved and verified. Blockchain is frequently proposed as a transparency-enabling infrastructure due to its traceability and tamper-resistance, with research demonstrating how blockchain utilization can influence CSR through supply chain transparency and supplier risk pathways [37]. Protocol-oriented proposals further outline how blockchain can support transparent CSR operations by embedding verification and traceability into information flows [38]. Yet, technological transparency is not automatically social transparency; organizations must translate technical traceability into understandable, accessible information for diverse stakeholders, particularly in platform-mediated settings [39]. Studies in other sectors, such as mining, also indicate that emerging technologies affect CSR through operational changes, new risk profiles, and novel expectations regarding disclosure and responsibility [40]. In banking, similar pressures arise as digital onboarding, algorithmic scoring, and platform partnerships expand; the transparency challenge thus spans products, processes, and governance.

Social media is simultaneously an amplifier and a filter for CSR transparency. Research suggests that CSR disclosure quality can be shaped by information interactions on social media platforms, where stakeholder engagement and platform dynamics influence disclosure incentives and perceived credibility [41]. Transparency in CSR communication on social media is therefore not just about posting content; it involves clarity, dialogic responsiveness, and consistent engagement practices that align corporate claims with stakeholder expectations [42]. This is consistent with findings that user-generated content can moderate the effectiveness of social media CSR communication in the banking sector, altering how consumers identify with brands and how CSR-specific e-WOM emerges [43]. Related work indicates that digital CSR can shape consumer voice and CSR-specific e-WOM, highlighting that transparency and interaction design are crucial to downstream relational and reputational outcomes [44]. From a communication capability standpoint, organizations require digital public relations competencies to manage these interactions professionally, ensuring that transparency is sustained across channels and moments of stakeholder scrutiny [45].

The measurement and quality of transparency also extend to sustainability reporting in the digital economy. Objective assessment approaches propose that transparency in sustainability reporting can be quantified and used to evaluate reporting integrity, supporting comparability and accountability across organizations [46]. Environmental reporting research likewise emphasizes trends and benefits of corporate transparency for environmental accountability, reinforcing the need to embed environmental disclosure within CSR transparency frameworks [47]. CSR transparency has been empirically linked to

financial performance, brand value, and sustainability level—particularly in digital and IT-intensive firms—suggesting that transparency is a lever for both market outcomes and sustainability positioning [48]. In banking specifically, earnings transparency has been associated with CSR-related mechanisms, implying that financial transparency and CSR transparency are interconnected rather than separable domains [49]. Complementary evidence indicates that transparency can condition CSR effectiveness depending on country and firm contexts, implying that models must be sensitive to institutional and cultural contingencies rather than assuming universal effects [50].

Despite the demonstrated importance of transparency, firms encounter a “non-disclosure paradox,” where pressures for openness collide with strategic secrecy, privacy obligations, and competitive constraints. Research in digitalized supply chains highlights how transparency and non-disclosure can coexist, producing paradoxical governance challenges in which firms must disclose enough to be credible while protecting sensitive information [51]. This tension is especially salient for banks that handle sensitive customer data, operate under strict compliance regimes, and face risks from over-disclosure. It also invites attention to how organizations structure transparency narratives to manage stakeholder perceptions. Studies of CSR messaging show that company type and message framing influence consumer perceptions, underscoring that transparency outcomes depend on how information is contextualized and communicated [52]. Accordingly, transparency-based CSR requires both substantive practice (governance, privacy protections, ethical policies) and high-quality communication design (clarity, accessibility, responsiveness).

Given these developments, a transparency-based CSR model for a digital bank must integrate (a) governance rationales that reduce agency problems and improve accountability [2, 8], (b) stakeholder salience and dynamic transparency demands within digital ecosystems [4, 5], (c) platform- and social media-based CSR communication mechanisms that shape trust, e-WOM, and loyalty [13, 14, 20, 43], (d) robust digital responsibility requirements for data, privacy, and algorithmic accountability [24-27], and (e) technology-enabled transparency infrastructures (reporting platforms, transparency reports, blockchain and other emerging technologies) that increase verifiability and engagement capacity [32-34, 37, 38]. Implementation guidance for CSR also stresses that CSR must be translated into operational processes, metrics, and governance routines rather than remaining at the level of slogans, which is especially important when transparency exposes inconsistencies between claims and practice [53]. Additionally, broader CSR disclosure determinants indicate that industry, institutional pressures, and governance factors shape disclosure outcomes, emphasizing the need to tailor models to sector-specific conditions such as banking’s trust sensitivity and compliance requirements [54]. Finally, the strategic transparency literature underscores that transparency matters when it is stakeholder-relevant, credible, and aligned with organizational strategy, rather than when it merely increases the volume of disclosed information [36, 55, 56].

The increasing centrality of digital ecosystems in banking—through mobile platforms, social media engagement, digital identity processes, and data-driven personalization—requires that CSR be reconceptualized as “digital CSR,” where transparency is simultaneously a reporting principle, a communication practice, and a technology-enabled accountability architecture. In this context, a model focused on transparency-based social responsibility can help structure how a digital bank designs its disclosure domains (financial, social, environmental, governance, and data/AI ethics), how it manages stakeholder engagement and responsiveness, and how it deploys emerging technologies to increase traceability and trust while protecting privacy and security [23, 39, 57]. The objective, therefore, is not only to document CSR activities but to create

a coherent, measurable framework that aligns governance mechanisms, digital communication, and digital responsibility to strengthen trust, brand image, and stakeholder loyalty outcomes in a high-scrutiny environment [3, 16, 21, 58].

The aim of this study is to identify and validate the core components of a transparency-based corporate social responsibility model within the digital media ecosystem of a digital banking context.

Methodology

The method of this study is quantitative, applied, and survey-based. In this research, in order to examine the conceptual model pattern, the initial research categories were first identified based on previous studies and are presented in Table 1. Subsequently, a researcher-developed questionnaire was designed based on these categories. The validity of this questionnaire was confirmed through construct validity, and its reliability was calculated using Cronbach's alpha coefficient at a level of 0.82. The statistical population of this study in this section included all experts and managers of Salat Bank. The sample size in this section was determined to be 265 individuals. The sampling method was random. Finally, structural equation modeling was used to evaluate the model fit. The software used in this study was AMOS. In addition, a one-sample mean test was employed to examine the status of the research indicators at the level of the studied population. SPSS software was used in this section.

Findings and Results

Based on the review of the research literature and theoretical foundations, the most important components of social responsibility with a transparency-oriented approach in the digital ecosystem are presented in Table 1.

Table 1

Components of Social Responsibility with a Transparency-Oriented Approach in the Digital Ecosystem

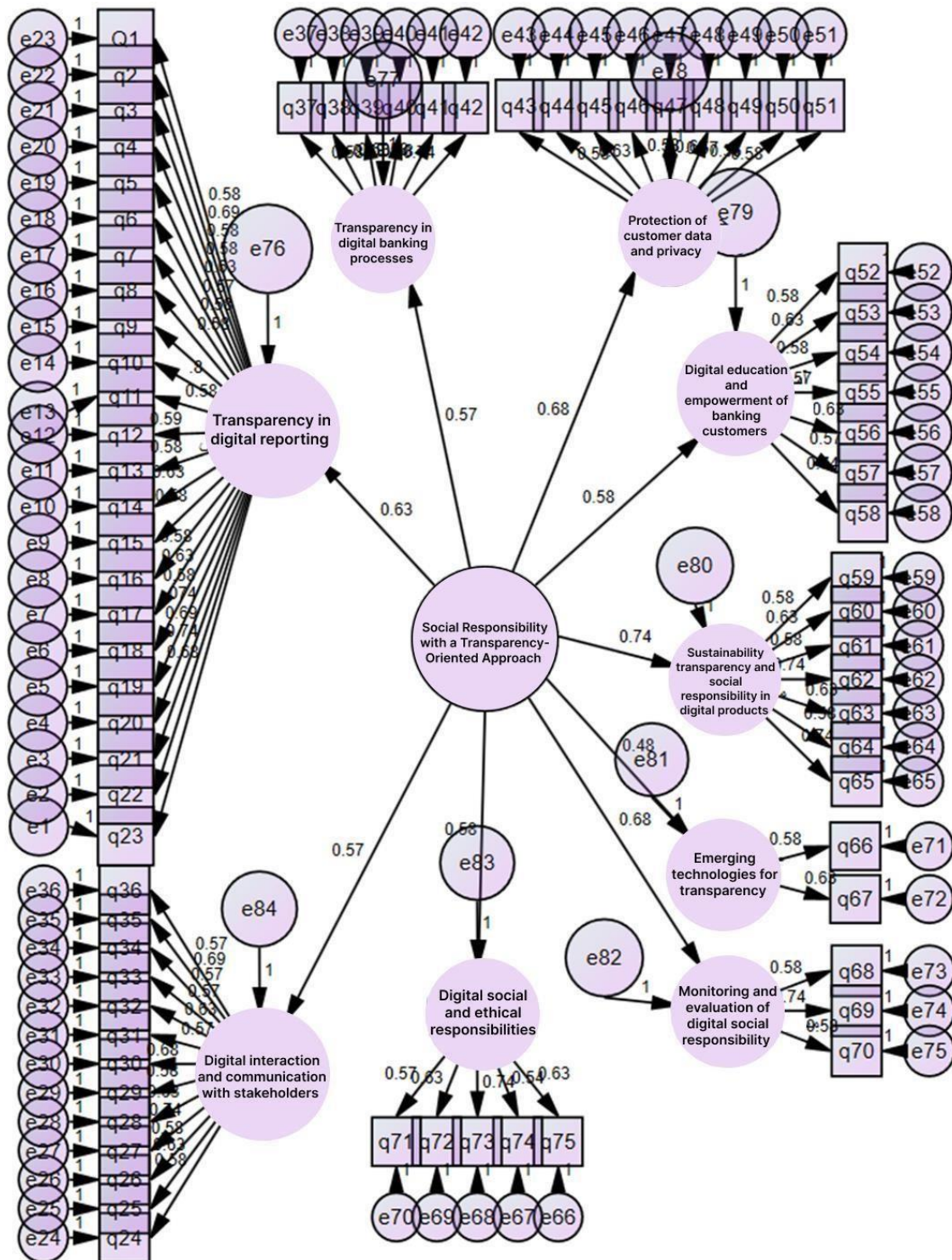
Component	Subcomponents	References
Transparency in digital reporting	Transparent reporting and online accessibility	Liu et al., 2023
	Integrated digital reporting	Toukabri & Chaouachi, 2025
	Online environmental reporting	Sari & Muslim, 2024
	Disclosure of social and environmental impacts of investments	Singh, 2014; Wu et al., 2020
	Publication of gender equality data	Toukabri & Chaouachi, 2025
	Reporting on green initiatives	Toukabri & Chaouachi, 2025
	Provision of sustainability performance reports	Alcaide González et al., 2020
	Provision of transparent tax reports	Frynas, 2010
	Publication of financial health data	Zakaria et al., 2021
	Publication of legal compliance data	Huda et al., 2022
	Quality of disclosed information	Ramírez & Tejada, 2019
	Transparency of corporate social responsibility information	Fu et al., 2023; Liu et al., 2023
	Transparency of information and communication technology reporting	Reid et al., 2024
	Transparency of financial disclosure	Wild & Wild, 2023
	Clarity of disclosed information	Wild & Wild, 2023; Singh, 2014; Reischauer et al., 2024; Frynas, 2010; Heim, 2022
	Use of information technology capabilities in organizational transparency	Watts, 2015
	Design of reporting platform features in the digital environment	Watts, 2015
	Accuracy of disclosed information	Reischauer et al., 2024
	Disclosure of financial performance	Singh, 2014
	Timeliness of disclosed information	Singh, 2014
Digital interaction and communication with stakeholders	Continuous provision of transparency reports	Reid & Ringel, 2025
	Standardized reporting frameworks	Sari & Muslim, 2024
	Voluntary disclosure of information by the platform	Chen et al., 2023
	Digital communication and interaction with stakeholders	Toukabri & Chaouachi, 2025

Transparency in digital banking processes	Timely responsiveness through digital media	Toukabri & Chaouachi, 2025
	Collaboration with digital media partners	Elliott et al., 2021
	Community-oriented digital engagement	Toukabri & Chaouachi, 2025
	Information dissemination on local projects with a social responsibility approach	Toukabri & Chaouachi, 2025
	Provision of interaction reports with NGOs	Toukabri & Chaouachi, 2025
	Establishment of digital feedback systems for customers	Park & Ha, 2020
	Support for cultural projects through digital platforms	Toukabri & Chaouachi, 2025
	Responsiveness to stakeholders' information needs	Ramírez & Tejada, 2019
	Transparency in corporate social responsibility communication on social media	Lee & Chung, 2023
	Respect for stakeholders' information rights	Madsen, 2009; Baraibar-Diez & Sotorrio, 2018
Protection of customer data and privacy	Dynamic transparency	Madsen, 2009
	Transparency regarding customer complaints	Heinberg et al., 2021
	Disclosure of credit and lending policies in the digital environment	Toukabri & Chaouachi, 2025
	Transparency in digital contracts	Yamuna & Madhuvarsini, 2025
	Transparency in lending policies	Toukabri & Chaouachi, 2025
	Transparency in identity verification processes in the Merat system	Toukabri & Chaouachi, 2025
	Transparency in digital recruitment processes	Yamuna & Madhuvarsini, 2025
	Disclosure of information related to financial and credit risks	Toukabri & Chaouachi, 2025
	Transparency in data usage	Yu et al., 2022
	Protection of customers' digital privacy	Toukabri & Chaouachi, 2025
Digital education and empowerment of banking customers	Transparency in the use of artificial intelligence	Toukabri & Chaouachi, 2025
	Transparency in digital complaint management	Toukabri & Chaouachi, 2025
	Positioning the company as a consumer rights advocate	Reid et al., 2024
	Positioning the company as a protector of user data	Reid et al., 2024
	Non-disclosure of private information	Chen et al., 2023
	Corporate digital responsibility	Van der Merwe & Al Achkar, 2022; Hendijani Zadeh et al., 2023
	Responsible use of data	Van der Merwe & Al Achkar, 2022; Hendijani Zadeh et al., 2023
	Digital education and awareness	Dehghani et al., 2018; Hendijani Zadeh, 2021
	Educational transparency for customers	Heim, 2022
	Transparency in customer empowerment processes	Van der Merwe & Al Achkar, 2022; Hendijani Zadeh et al., 2023
Sustainability transparency and social responsibility in digital products	Educational transparency for employees	Dehghani et al., 2018; Tapscott & Ticoll, 2003; Ren et al., 2025
	Contribution to reducing the digital divide	Yu et al., 2022
	Integration of corporate social responsibility (CSR) into digital products	Van der Merwe & Al Achkar, 2022; Hendijani Zadeh et al., 2023
	Contribution to reducing the digital divide	Yu et al., 2022
	Support for consumer rights in the digital environment	Van der Merwe & Al Achkar, 2022; Hendijani Zadeh et al., 2023
	Transparent communication regarding social entrepreneurship in the bank	Yu et al., 2022
	Transparency in access to digital entrepreneurship resources	Yu et al., 2022
	Voluntary disclosure of corporate social responsibility	Reid & Ringel, 2025
	Publication of information on social participation	Martínez et al., 2020
	Use of emerging technologies for transparency	Saner et al., 2020
Emerging technologies for transparency	Management of information disclosure regarding business partners	Yu et al., 2022
	Continuous evaluation and monitoring of social responsibility performance in the digital environment	Yu et al., 2022
	Provision of interactive corporate social responsibility (CSR) dashboards	Yu et al., 2022
	Monitoring and evaluation of digital social responsibility	Toukabri & Chaouachi, 2025
	Ethical responsibilities in the digital environment	Toukabri & Chaouachi, 2025
	Development and implementation of digital ethical policies	Toukabri & Chaouachi, 2025
	Publication of information on social participation	Martínez et al., 2020
	Support for human rights in the digital environment	Tapscott & Ticoll, 2003
	Trust-based transparency among users	Toukabri & Chaouachi, 2025

In this section, structural equation modeling was used to examine the fit of the final model. The results of this section were evaluated in the form of a second-order factor analysis, which are presented in the following figure and tables.

Figure 1

Second-Order Factor Analysis



Accordingly, the factor loadings and significance values between the components and corporate social responsibility are presented in the following table.

Table 2*Factor Loadings Between the Research Variables*

Component	Main Variable	Factor Loading	T-Value	P-Value
Transparency in banking processes	Corporate social responsibility	0.57	8.48	0.00
Transparency in digital reporting	Corporate social responsibility	0.63	9.18	0.00
Digital interaction and communication with stakeholders	Corporate social responsibility	0.57	8.47	0.00
Digital ethical and social responsibilities	Corporate social responsibility	0.58	8.49	0.00
Evaluation and monitoring of digital social responsibility	Corporate social responsibility	0.68	6.58	0.00
Emerging technologies for transparency	Corporate social responsibility	0.48	4.12	0.00
Sustainability transparency of social responsibility	Corporate social responsibility	0.74	12.84	0.00
Digital education and empowerment of banking customers	Corporate social responsibility	0.58	8.49	0.00
Protection of customer data and privacy	Corporate social responsibility	0.68	6.59	0.00

In addition, the model fit indices related to the examined pattern are presented below.

Table 3*Model Fit Indices*

Index	Obtained Value	Status
CMIN/df	2.34	Accepted
RMSEA	0.063	Accepted

Based on the fit indices, it can be stated that the model identified in this section demonstrates an acceptable level of fit.

In this section, based on the opinions of experts and managers, the status of the research indices is examined using a one-sample mean test. The results of this examination are presented below.

Table 4*Assessment of the Research Indices Using a One-Sample Mean Test*

Variable Name	Mean	Test Statistic	Significance Level	Lower Bound	Upper Bound
Transparency in banking processes	4.156	6.562	0.000	0.2565	0.245
Transparency in digital reporting	4.234	7.562	0.000	0.2563	0.2458
Digital interaction and communication with stakeholders	3.245	5.235	0.000	0.3562	0.2458
Digital ethical and social responsibilities	3.145	4.253	0.000	0.5633	0.2458
Evaluation and monitoring of digital social responsibility	3.652	4.235	0.000	0.2458	0.2365
Emerging technologies for transparency	3.458	4.3256	0.000	0.2485	0.2458
Sustainability transparency of social responsibility	2.745	-2.358	0.000	0.4586	0.2365
Digital education and empowerment of banking customers	3.485	4.458	0.000	0.2485	0.2458
Protection of customer data and privacy	3.485	4.589	0.000	0.2365	0.2586
Digital interaction and communication with stakeholders	3.145	4.125	0.000	0.2547	0.2458

Based on the presented data, all indices examined in this one-sample mean test are statistically significant at the 0.000 significance level, indicating a significant difference between the observed means and the hypothesized value (typically 3 on a Likert scale). Indices such as “transparency in banking processes” (mean = 4.156) and “transparency in digital reporting” (mean = 4.234) have the highest means, and their test statistics (6.562 and 7.562, respectively) indicate a strong positive deviation from the hypothesized value. These results suggest that the studied population demonstrates strong performance in banking transparency and digital reporting, and these two indices stand out as the main strengths in this domain. The relatively narrow confidence intervals (close lower and upper bounds) indicate high precision in the mean estimates and stability of the results. In contrast, the index “sustainability transparency of social responsibility,” with a mean of 2.745 and a negative test statistic (-2.358), is the only index with a mean below the hypothesized value, indicating a relative weakness in this area. This result may reflect insufficient attention to the sustainability dimension of social responsibility in digital

processes or ineffective implementation of related measures. Other indices, such as “digital interaction and communication with stakeholders” (mean = 3.145) and “digital ethical and social responsibilities” (mean = 3.145), also have means lower than the overall average but still above the hypothesized value, and their positive test statistics (4.125 and 4.253) indicate an acceptable but not optimal status. These indices require greater attention to improve digital interactions and strengthen social responsibility practices. Other indices, including “emerging technologies for transparency” (mean = 3.458), “digital education and empowerment of banking customers” (mean = 3.485), and “protection of customer data and privacy” (mean = 3.485), have means close to 3.5, and their positive test statistics (4.3256, 4.458, and 4.589, respectively) indicate relatively good performance with potential for improvement. The narrow confidence intervals for these indices also demonstrate the reliability of the results. Overall, the findings indicate that while transparency in banking processes and digital reporting constitute the main strengths, sustainability transparency of social responsibility requires greater attention and corrective actions to reach the level of the other indices.

Discussion and Conclusion

The present study developed and tested a transparency-based CSR model tailored to the digital media ecosystem of a banking context, and the empirical results provide two interrelated contributions: first, the proposed second-order structure is empirically defensible; and second, the diagnostic profile of component means indicates a clear pattern of strengths (core transparency operations) and comparatively weaker areas (sustainability-oriented CSR transparency). The structural equation modeling results show that all first-order components load significantly on the higher-order construct of corporate social responsibility, with acceptable fit indices (CMIN/df = 2.34; RMSEA = 0.063). These indices fall within commonly accepted thresholds in SEM applications and jointly suggest that the conceptualization of transparency-based CSR as a multi-dimensional construct is coherent and stable. This finding aligns with the broader literature arguing that CSR transparency is not a unidimensional disclosure output but a structured capability spanning reporting, governance routines, and stakeholder-facing communication infrastructures [39, 55]. It is also consistent with platform-based views that transparency emerges through organized reporting architectures and disclosure systems that enable comparability, timeliness, and accountability [32], as well as communication-centric perspectives emphasizing that CSR is enacted and evaluated through mediated narratives and stakeholder interactions [6].

At the component level, the factor loading pattern indicates that “sustainability transparency of social responsibility” demonstrates the strongest linkage to the overarching CSR construct (loading = 0.74), while “emerging technologies for transparency” shows the weakest linkage (loading = 0.48). Substantively, the high loading for sustainability transparency suggests that, in this banking context, stakeholders and organizational informants interpret sustainability-oriented disclosure as a central marker of what “responsible” and “transparent” banking means, even if the bank’s current performance on that dimension is relatively weaker. This is theoretically meaningful because sustainability reporting transparency is increasingly treated as a core CSR signal in the digital economy, where stakeholders evaluate firms not only on financial prudence but also on environmental and social impact commitments and their verifiability [46, 47]. Prior evidence that CSR transparency is associated with sustainability positioning and brand-related outcomes in digital-intensive industries further supports the salience of this dimension [48]. Conversely, the relatively lower loading for emerging technologies suggests that technology deployment per se is not automatically perceived as CSR; rather, it becomes CSR-relevant when it is translated into credible,

stakeholder-understandable transparency improvements. This interpretation aligns with the view that digitalization and responsibility co-evolve, and that transparency in an age of digitalization requires organizational framing, governance, and interpretability—not merely technological adoption [39]. It also matches empirical and conceptual work noting that advanced technologies can enable traceability and accountability, but their CSR effects depend on implementation quality, risk management, and stakeholder trust mechanisms [40, 59].

The one-sample mean test results provide a complementary “maturity map” across the nine components. Two components—transparency in digital reporting ($M = 4.234$) and transparency in banking processes ($M = 4.156$)—stand out as the highest-rated areas, indicating that the organization’s digital disclosure routines and process-level transparency are perceived as strong. This pattern is consistent with banking-sector CSR disclosure research showing that banks often prioritize formalized online reporting and process disclosures due to regulatory scrutiny and high reputational exposure [11, 12]. It also resonates with the transparency literature emphasizing that disclosure quality (clarity, timeliness, and accuracy) is a key driver of perceived transparency and can function as a governance mechanism that reduces information asymmetry [7, 8]. In the banking setting, transparency in earnings and financial reporting has also been linked to CSR-related dynamics, suggesting that financial and CSR transparency may operate as mutually reinforcing signals of integrity [49]. Moreover, the prominence of digital reporting aligns with evidence that transparency can generate competitive advantage in CSR when stakeholders view disclosure as credible and strategically meaningful [36]. The observed strength in process transparency is also theoretically aligned with agency logic: clear process disclosures and operational transparency can reduce perceived managerial discretion and strengthen monitoring, which is particularly salient in financial institutions [2].

The results further indicate that digital interaction and communication with stakeholders, digital ethical-social responsibilities, monitoring and evaluation of digital CSR, emerging technologies for transparency, digital customer education and empowerment, and data protection/privacy cluster around “moderate” perceived performance (means roughly in the 3.1–3.7 range). This middle-range performance profile is typical of organizations that have established basic disclosure capabilities but are still developing interactive, ecosystem-oriented transparency. In digital ecosystems, transparency is increasingly judged by responsiveness, dialogic engagement, and the ability to address stakeholder concerns in real time, which corresponds to the concept of dynamic transparency [5]. Studies of CSR communication on social media show that stakeholder engagement and timely responsiveness affect purchase intentions, e-WOM, and the consumer–brand relationship in banking and service contexts [13, 14]. Work on transparency in CSR communication on social media likewise highlights that clarity and interaction practices shape stakeholder interpretations and trust outcomes [42]. In this sense, “moderate” scores may reflect a common organizational gap: firms often excel at one-way reporting but lag in two-way engagement mechanisms (feedback systems, complaint transparency, participatory dashboards), even though the latter are increasingly decisive in digital reputation formation [15, 50]. The moderate results for monitoring and evaluation are also consistent with the view that transparency reporting can function strategically, but its credibility depends on routines that institutionalize measurement, benchmarking, and periodic disclosure rather than sporadic communications [33, 34].

Data protection and privacy, while not the lowest-rated area, remain a critical strategic domain given the rising expectations of corporate digital responsibility (CDR). Contemporary CSR in digital banking necessarily includes ethical data practices, privacy assurance, and accountability in algorithmic decision-making, not only as compliance issues but as core determinants of trust and legitimacy [24, 26, 27]. The “moderate” assessment suggests that stakeholders may perceive partial

maturity: basic privacy protections exist, yet transparency about data usage, AI-enabled processes, or complaint handling may be insufficiently communicated or institutionally embedded. This interpretation aligns with research highlighting cybersecurity-critical transparency points in social media and digital trends, underscoring that visibility and vulnerability rise together in platformed contexts [23]. It also aligns with scholarship arguing that digital responsibility is becoming a distinct corporate capability, requiring explicit policies, governance oversight, and stakeholder-facing accountability mechanisms [25, 57]. In banking, where digital finance capabilities and information transparency can influence internal investment efficiency, the development of trustworthy data governance may also yield operational benefits, not only reputational ones [28].

The most consequential diagnostic finding is that sustainability transparency of social responsibility is rated below the hypothesized midpoint ($M = 2.745$), indicating a relative weakness even while this component loads most strongly on the higher-order CSR construct. This “high-importance/low-performance” pattern has clear theoretical and managerial implications. First, sustainability transparency is increasingly central to how stakeholders evaluate responsibility, and objective approaches to sustainability reporting transparency emphasize that credible sustainability disclosure is a differentiating capability in digital economies [46]. Second, environmental reporting and corporate transparency trends suggest that stakeholders increasingly seek granular, verifiable sustainability information, not only generalized statements [47]. Third, the literature on transparency and CSR warns that insufficient sustainability transparency can create reputational risk and invite skepticism, especially when stakeholders suspect symbolic disclosure or selective reporting [9, 10]. The present results therefore suggest that the bank’s transparency strengths currently lie in operational/financial reporting and process disclosure, while sustainability-linked CSR transparency has not reached comparable maturity. This gap is consistent with prior findings that CSR disclosure determinants vary by institutional and strategic pressures, and sustainability reporting may lag where measurement systems, standardized frameworks, or stakeholder demand are less institutionalized [7, 54]. At the same time, evidence that CSR transparency can affect brand value and sustainability level implies that improving sustainability transparency may yield both legitimacy and strategic returns [48].

A further interpretive insight emerges when comparing the technology-related component with the social media and reporting dimensions. The relatively weaker structural weight and moderate mean for “emerging technologies for transparency” indicates that stakeholders may not equate technology adoption with transparency unless it is connected to tangible disclosure improvements (e.g., traceability, auditability, dashboards, or standardized transparency reports). This is consistent with blockchain-oriented research showing that blockchain can influence CSR through supply chain transparency and risk pathways, but the effect depends on how transparency is operationalized and communicated [37]. Similarly, protocol-level proposals for blockchain-based CSR transparency highlight that technical systems must be accompanied by governance protocols that define what is disclosed, to whom, and in what form [38]. In other words, “technology for transparency” is not a standalone CSR dimension; it is an enabling layer that must be integrated with reporting platforms, verification routines, and stakeholder communication strategies [32, 34]. The result also resonates with studies noting that information interactions on social media platforms influence CSR disclosure quality, implying that the social infrastructure of transparency (stakeholder engagement, discourse, and credibility) is as critical as the technical infrastructure [41].

Finally, the pattern of moderate performance in stakeholder interaction and digital ethical responsibilities suggests an opportunity to strengthen relational transparency—how the organization listens, responds, and co-creates accountability with stakeholders. CSR communication research indicates that social media CSR messaging can increase consumer–brand

identification and e-WOM, particularly when user-generated content is favorable and when communication is perceived as authentic [43]. Digital CSR can also shape consumer voice and CSR-specific e-WOM, which are vital in service sectors where peer influence and online discourse affect customer perceptions [44]. These mechanisms help explain why stakeholder interaction and ethical responsibilities may influence loyalty, as supported by banking-specific evidence that social media and CSR jointly affect loyalty toward banking services [20]. The present study's results therefore indicate that strengthening interactive transparency (e.g., complaint transparency, responsiveness, community reporting, stakeholder rights) can complement strong reporting transparency and help convert disclosure into trust, reputation, and loyalty outcomes [3, 16, 19]. Overall, the findings support the premise that transparency-based CSR in digital banking is a multi-component capability system—one that must combine robust reporting, process disclosure, digital responsibility, stakeholder engagement, and credible sustainability transparency to maximize legitimacy and brand outcomes [1, 36, 55].

This study used a cross-sectional, survey-based design within a single banking organization, which restricts causal inference and may limit generalizability to other banking models or national contexts. Data relied on self-reported perceptions of managers and experts; therefore, results may reflect organizational narratives and social desirability rather than purely objective performance. Additionally, the study emphasized perceptual indices and model fit without integrating external verification sources (e.g., audited transparency reports, sustainability disclosures, platform analytics), which could have strengthened triangulation of transparency outcomes.

Future studies should test the model longitudinally to examine how transparency-based CSR evolves with digital transformation initiatives and to assess temporal dynamics of stakeholder trust and loyalty. Replication across different banking types (commercial, Islamic, cooperative, digital-only) and across multiple countries would enable measurement invariance testing and stronger claims of generalizability. Researchers should also integrate multi-source indicators—combining stakeholder surveys, digital trace data (engagement metrics), content analysis of transparency reports, and independent sustainability performance measures—to validate whether perceived transparency aligns with observable disclosure quality and responsible digital practices.

Banks should prioritize closing the “high-importance/low-performance” gap in sustainability transparency by developing measurable sustainability KPIs, publishing clear and comparable sustainability disclosures, and aligning digital products with explicit social and environmental commitments. To translate strong reporting transparency into stronger relational outcomes, organizations should institutionalize interactive transparency mechanisms such as publicly articulated response standards, transparent complaint-handling dashboards, and stakeholder feedback loops across social media and digital platforms. Finally, digital responsibility should be operationalized through explicit data-governance policies, privacy-by-design practices, and transparent communication about AI and data usage—ensuring that technological modernization is perceived as responsible, accountable, and trust-enhancing rather than merely innovative.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

The study protocol adhered to the principles outlined in the Helsinki Declaration, which provides guidelines for ethical research involving human participants. Written consent was obtained from all participants in the study.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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