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Model of Corporate Social Responsibility Based on Transparency in the Digital Ecosystem of Bank Resalat Using Meta-Synthesis

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Abstract

This study aims to design a Corporate Social Responsibility (CSR) model based on transparency within the digital ecosystem of Bank Resalat. The primary objective is to identify the key components and subcomponents necessary for a transparent CSR approach, emphasizing the digital platforms and social media's role in fostering trust. To achieve this, a meta-synthesis method is applied, analyzing scholarly articles published between 2000 and 2025, sourced from reputable academic databases such as ProQuest, Web of Science, Emerald, and Elsevier. Data collection involves systematic elimination sampling and content analysis of 34 selected studies. The PEISMA framework is utilized for coding and categorizing these components. The results highlight several critical components of transparency in CSR, including digital reporting, stakeholder interaction, protection of customer data, digital education, and the use of new technologies for transparency. These findings emphasize the importance of digital transparency in enhancing trust and brand loyalty, positioning Bank Resalat as a leader in digital banking. The study concludes that a structured CSR model based on transparency can guide banks in effectively engaging with their communities, thereby improving their brand perception and performance.

Keywords: Corporate Social Responsibility, Transparency, Digital Ecosystem, Bank Resalat, Meta-Synthesis

1. Introduction

Corporate social responsibility (CSR) has evolved from a peripheral managerial concern into a central strategic construct shaping organizational legitimacy, stakeholder trust, and long-term value creation in contemporary economies. Early CSR scholarship framed responsibility primarily as voluntary corporate engagement with social and environmental concerns beyond legal compliance, emphasizing ethical commitment and societal contribution as extensions of corporate citizenship (Frynas, 2010; Hohnen & Potts, 2007). Over time, however, CSR has increasingly been reconceptualized as a multidimensional governance mechanism that mediates relationships between firms, stakeholders, and institutional environments, particularly under conditions of heightened public scrutiny and informational asymmetry (Cho et al., 2013; Jha & Cox, 2015). In this context, transparency has emerged as a defining principle of effective CSR, functioning not merely as disclosure but as an enabling condition for accountability, trust formation, and reputational capital (Madsen, 2009; Tapscott & Ticoll, 2003). As digital technologies restructure organizational communication and stakeholder engagement, the intersection of CSR, transparency, and the digital ecosystem has become a critical area of scholarly inquiry.

The rise of the digital economy has profoundly transformed the architecture of transparency itself. Digital platforms, social media, algorithmic systems, and data-driven infrastructures have dramatically increased both the volume and velocity of information flows, altering how organizations disclose CSR activities and how stakeholders interpret them (Catlin et al., 2015; Ramírez & Tejada, 2019). Transparency in this environment is no longer confined to periodic reporting but is enacted continuously through digital interfaces, real-time communication, and interactive feedback mechanisms (Reischauer et al., 2024). While this transformation offers unprecedented opportunities for openness and engagement, it simultaneously amplifies risks related to misinformation, selective disclosure, greenwashing, and strategic opacity (Wild & Wild, 2023; Wu et al., 2020). Consequently, transparency has shifted from a static reporting obligation to a dynamic capability requiring technological competence, ethical data governance, and coherent communication strategies (Singh, 2024; Watts, 2015).

Within CSR research, transparency is increasingly conceptualized as a mediating and moderating variable linking responsible practices to organizational outcomes. Empirical studies demonstrate that transparent CSR disclosure reduces information asymmetry, enhances investor confidence, and improves financial and non-financial performance (Hendijani Zadeh, 2021; Park & Ha, 2020). At the reputational level, transparency strengthens corporate credibility by signaling sincerity and reducing skepticism regarding CSR motives (Baraibar-Diez & Sotorrío, 2018; Heinberg et al., 2021). However, transparency does not operate uniformly across contexts. Its effectiveness depends on institutional environments, stakeholder expectations, and the credibility of communication channels (Liu et al., 2023; Reischauer et al., 2024). In digitally mediated environments, where stakeholders actively participate in information production and diffusion, transparency becomes relational and co-constructed rather than unilaterally delivered by organizations (Niu et al., 2025; Yu et al., 2022).

Digitalization has further expanded the scope of CSR by introducing new domains of responsibility related to data ethics, privacy protection, cybersecurity, and algorithmic accountability. The emergence of corporate digital responsibility (CDR) reflects growing recognition that responsible behavior in the digital age extends beyond traditional social and environmental concerns to encompass ethical data practices and responsible technology use (Elliott et al., 2021; Van der Merwe & Al Achkar, 2022). Transparency plays a foundational role in this shift, as organizations are increasingly expected to disclose how data are collected, processed, and protected, as well as how digital systems affect stakeholders' rights and opportunities (Huda et al., 2022; Yamuna & Madhuvarsini, 2025). Failure to ensure transparency in digital processes can erode trust and undermine the legitimacy of CSR initiatives, particularly in sectors where data intensity and digital intermediation are high.

Financial institutions represent a particularly salient context for examining transparency-based CSR in digital ecosystems. Banks operate at the intersection of economic, social, and technological systems, managing sensitive customer data while playing a central role in financial inclusion and societal development (Ren et al., 2025; Zakaria et al., 2021). As banking services become increasingly digitized, expectations regarding transparency in financial reporting, data usage, customer interaction, and ethical conduct intensify (Park & Ha, 2020; Wu & Dai, 2025). Research indicates that transparent CSR practices in banking enhance trust, stimulate positive electronic word-of-mouth, and strengthen brand loyalty, particularly when communicated effectively through digital channels (Budiman, 2021; Jiang et al., 2025). However, the complexity of digital banking ecosystems also increases exposure to reputational risks related to data breaches, opaque algorithms, and inadequate stakeholder communication (Elliott et al., 2021; Huda et al., 2022).

Social media platforms have become central arenas for CSR communication, enabling organizations to engage stakeholders directly and instantaneously. Studies demonstrate that transparent CSR communication on social media positively influences purchase intention, customer participation, and advocacy behaviors (Cheng et al., 2021; Yu et al., 2022). Yet, the interactive nature of these platforms also subjects organizations to heightened scrutiny, as stakeholders can publicly challenge inconsistencies between stated CSR commitments and actual practices (Lee & Chung, 2023; Niu et al., 2025). Transparency in this environment requires responsiveness, consistency, and the ability to manage feedback constructively (Kozłowski & Kuchciak, 2021). Moreover, the credibility of CSR communication depends not only on message content but also on the transparency of underlying processes, including data governance, supply chain practices, and technological infrastructure (Chen et al., 2023; Heim, 2022).

Emerging technologies such as blockchain and digital finance systems further reshape transparency mechanisms within CSR. Blockchain-based solutions have been proposed as tools for enhancing supply chain transparency, verifying CSR claims, and reducing information manipulation (Martínez-Ríos et al., 2020; Uvet et al., 2025). Empirical evidence suggests that such technologies can strengthen trust by providing immutable and verifiable records of social and environmental performance, particularly in complex value chains (Haroon et al., 2025; Toukabri & Chaouachi, 2025). However, technological transparency alone is insufficient without complementary organizational practices, ethical frameworks, and stakeholder-oriented governance structures (Reischauer et al., 2024; Saner et al., 2020). This underscores the need for integrative models that align technological capabilities with CSR principles and transparency norms.

Despite the growing body of research on CSR, transparency, and digitalization, the literature remains fragmented. Existing studies tend to focus on isolated dimensions, such as disclosure quality, social media communication, data ethics, or technological tools, without integrating these elements into a coherent framework (Sari & Muslim, 2024; Singh, 2024). Moreover, much of the empirical evidence is context-specific, limiting its generalizability across organizational settings and cultural environments (Permatasari et al., 2021; Phan et al., 2021). There is a notable lack of comprehensive models that systematically synthesize the diverse components of transparency-based CSR within digital ecosystems, particularly in the banking sector and emerging economies. Meta-analytical and meta-synthesis approaches offer valuable methodological tools for addressing this gap by integrating findings across studies to generate higher-order conceptual frameworks (Baraibar-Diez & Sotorrío, 2018; Watts, 2015).

Furthermore, recent research emphasizes that transparency should not be treated as an instrumental add-on to CSR but as a constitutive element shaping how responsibility is enacted, perceived, and evaluated (Reid & Ringel, 2025; Reid et al., 2024). Transparency reports, digital disclosures, and stakeholder interaction mechanisms increasingly function as strategic CSR instruments that signal organizational values and priorities (Reid et al., 2024). At the same time, excessive or poorly managed transparency can generate unintended consequences, including information overload, misinterpretation, and strategic vulnerability (Heinberg et al., 2021; Wu et al., 2020). These tensions highlight the importance of structured models that balance openness with responsibility, clarity with protection, and technological efficiency with ethical considerations.

In light of these developments, there is a pressing need to conceptualize CSR as a transparency-centered system embedded within digital ecosystems. Such a system must integrate digital reporting, stakeholder interaction, data protection, ethical technology use, sustainability communication, and continuous monitoring into a coherent framework that reflects both normative CSR principles and the realities of digital transformation (Reischauer et al., 2024; Van der Merwe & Al Achkar, 2022). Banks operating primarily through digital platforms face unique challenges and opportunities in this regard, as their legitimacy depends heavily on trust, transparency, and responsible data practices (Ren et al., 2025; Wu & Dai, 2025). Developing a structured CSR model grounded in transparency can therefore provide both theoretical clarity and practical guidance for organizations navigating the digital responsibility landscape.

Accordingly, the aim of this study is to design and synthesize a comprehensive corporate social responsibility model based on transparency within the digital ecosystem by systematically identifying its key components and subcomponents through a meta-synthesis of the existing literature.

2. Methods and Materials

This research employs a qualitative approach with an interpretivist orientation. To identify the components of the model, a metasynthesis method has been applied. The study reviews scholarly articles published between 2000 and 2025 to identify the components and subcomponents relevant to the research. The articles are selected based on a comprehensive search strategy across reputable academic databases such as ProQuest, Web of Science, Emerald, and Elsevier. The systematic elimination sampling method is used to select the final articles for this research. Furthermore, the metasynthesis method is utilized to examine international studies and credible articles in order to identify the initial components. After identifying the relevant articles, the PEISMA framework is used for coding and categorizing the components and subcomponents of the model.

3. Findings and Results

The first step for researchers in formulating a research question is to focus on what to study. In this study, the main research question is: "What are the components and subcomponents of corporate social responsibility with an emphasis on transparency in the digital media ecosystem?" This question is framed with reference to the parameters outlined in Table 1.

Table 1. Research Question

What (Research Question)	What are the components and subcomponents of corporate social responsibility with an emphasis on transparency in the digital media ecosystem?
Who (Study Population)	In this study, several databases and search engines were examined.
When (Time Limitations)	The articles reviewed in this study are from the year 2000 onwards, as recent research with innovative and effective approaches have been conducted during these years.
How (Method of Study Acquisition)	In this study, the "document analysis" method was used, analyzing secondary data.

In this study, four nonIranian databases—Scopus, Google Scholar, Web of Science, and ProQuest—were searched to identify and gather various studies. As a result of this search and by applying the inclusion criteria, 25 studies were selected for further review. The keywords used in the search are listed in Table 2.

Table 2. Search Keywords

Corporate Social Responsibility/ CSR/ ECSR
Transparency
Digital ecosystem/Digital/ Digitalization

In this section, to select relevant articles, the keywords "corporate social responsibility" and its synonyms were initially searched. Subsequently, a combination of these keywords was searched to identify articles that were most relevant to the research. Initially, a total of 63 articles were found. After reviewing these articles and considering the inclusion and exclusion criteria—based on content relevance, accessibility, and the utility of the articles in extracting the required components—34 articles were selected for further review and analysis. The inclusion and exclusion criteria for identifying comprehensive and relevant studies are outlined in Table 3.

Table 3. Inclusion and Exclusion Criteria

Final Findings	Exclusion Criteria	Initial Findings	Inclusion Criteria	Search	Database
34	Incontent relevance with research questions and objectives, lack of access, failure to extract desired components	63	English language	Thesis, article title, abstract, keywords, 2000 to present	Corporate Social Responsibility (CSR), ECSR, Transparency, Digital ecosystem, Digital, Digitalization

In this research, a checklist containing various criteria was used to evaluate the quality of each of the initial studies, categorized as high, low, and medium quality. The goal of scoring each study was to enhance the credibility of the study using an appropriate checklist tool and to exclude lowquality studies from the synthesis process. The "degree of agreement" between two reviewers was determined using the Kappa test. The Kappa coefficient, also known as Cohen's Kappa, ranges from zero to one. In this study, the Kappa coefficient was 0.72, indicating a high level of agreement between the two reviewers.

Finally, all "included studies" were reviewed and approved by a subject matter expert in the field. The sources were provided to the "reviewers" in such a way that the author's name, institution, and journal information were concealed. The final selected articles, which amounted to 34 studies, all contained keywords related to corporate social responsibility, digital, and transparency.

Table 4. Identification of Concepts in Exploratory Study

Author	Extracted Components	Frequency
Liu et al., 2023	Transparent reporting and online access, access to CSR information transparently	2
Ramírez, Y., & Tejada, 2019	Quality of disclosed information, responsiveness to stakeholders' information needs	2
Fu et al., 2023	Transparency in corporate social responsibility (CSR) information	1
Reid et al., 2024	Transparency in ICT reporting, positioning the company as a consumer rights advocate, positioning the company as a protector of user data	3
Wild & Wild, 2023	Financial disclosure transparency, clarity of disclosed information	2
Watts, 2015	Use of IT capabilities in organizational transparency, design of reporting platform features in digital environments	2
Van der Merwe & Al Achkar, 2022	Corporate digital responsibility, responsible use of data	2
Reischauer et al., 2024	Information disclosure, accuracy of disclosed information, clarity of disclosed information	3
Singh, 2014	Financial performance disclosure, social and environmental impact disclosure, clarity of disclosed information, timeliness of disclosure	4
Madsen, 2009	Compliance with stakeholders' informational rights, dynamic transparency	2
Lee & Chung, 2023	CSR communication transparency on social media	1
Reid & Ringel, 2025	Voluntary CSR disclosure, continuous transparency reporting	2
Sari & Muslim, 2024	Environmental reporting, standardized reporting frameworks	2
Chen et al., 2023	Voluntary information disclosure by platforms, nondisclosure of private information	2
Wu et al., 2020	Transparency in investment information	1
Huda et al., 2022	Publication of data related to legal compliance	1
Zakaria et al., 2021	Publication of data related to financial health	1
Dehghani et al., 2018	Digital education and awareness, educational transparency for employees	2
Park & Ha, 2020	Creation of digital feedback systems for customers	1
Elliott et al., 2021	Collaboration with digital media partners	1
Yamuna & Madhuvarsini, 2025	Transparency in digital contracts, transparency in digital hiring processes	2
Yu et al., 2022	Transparency in data usage, participation in bridging the digital divide	2
Saner et al., 2020	Use of modern technologies for transparency	1
Martínez et al., 2020	Publication of information regarding social contributions	1
Tapscott & Ticoll, 2003	Support for human rights in digital space, educational transparency for employees	2
Heim, 2022	Educational transparency for customers, clarity of disclosed information	2
Ren et al., 2025	Educational transparency for employees	1
Hendijani Zadeh, 2021	Digital education and awareness	1
Frynas, 2010	Transparent reporting on taxation, clarity of disclosed information	2
TOUKABRI & CHAOUACHI, 2025	Trustbased transparency in users	1
Heinberg et al., 2021	Transparency regarding customer complaints	1
Alcaide González et al., 2020	Disclosure of sustainability performance reports	1
Hendijani Zadeh et al., 2023	Corporate digital responsibility, responsible use of data	2
BaraibarDiez & Sotorrío, 2018	Compliance with stakeholders' informational rights	1

In this stage of the report, the variables and related dimensions were grouped, and a final table containing the variables and their corresponding dimensions based on the reviewed articles was prepared. In the table identifying the initial concepts, the corresponding concepts for each component and their frequency of occurrence are listed. Accordingly, 48 identified concepts were categorized into 9 components, which can be seen in the table below.

Table 5. Identification of Main Dimensions

Component	Sub Component
Transparent reporting and online access	Digital Reporting Transparency
	Quality of disclosed information
	Transparency of corporate social responsibility (CSR) information
	Transparency in ICT reporting
	Financial disclosure transparency
	Clarity of disclosed information
	Use of IT capabilities in organizational transparency
	Design of reporting platform features in digital environments
	Information disclosure
	Accuracy of disclosed information
	Financial performance disclosure
	Disclosure of social and environmental impacts
	Timeliness of disclosed information
	Continuous transparency reporting
	Environmental reporting
	Standardized reporting frameworks
	Voluntary information disclosure by platforms
	Transparency in investment information
	Publication of data related to legal compliance
	Publication of data related to financial health
	Transparent reporting on taxation
Responsiveness to stakeholders' information needs	Digital Interaction and Communication with Stakeholders
	Transparency in CSR communication on social media
	Creation of digital feedback systems for customers
	Collaboration with digital media partners
	Compliance with stakeholders' informational rights
	Dynamic transparency
	Transparency regarding customer complaints
Transparency in digital contracts	Transparency in Digital Processes
	Transparency in digital hiring processes
Positioning the company as an advocate for consumer rights	Protection of Customer Data and Privacy
	Positioning the company as a protector of user data
	Nondisclosure of private information
	Transparency in data usage
	Corporate digital responsibility
	Responsible use of data
Digital education and awareness	Digital Education and Empowerment of Customers
	Educational transparency for customers
	Educational transparency for employees
	Participation in bridging the digital divide
Voluntary CSR disclosure	Sustainability and CSR in Digital Products
	Reporting of sustainability performance
	Publication of information regarding social contributions
Use of new technologies for transparency	New Technologies for Transparency
Monitoring and evaluation of digital CSR	Digital CSR Monitoring and Evaluation
Support for human rights in digital spaces	Digital Social and Ethical Responsibilities
	Trustbased transparency in users
	Digital social and ethical responsibilities (as an overarching subcomponent)

4. Discussion and Conclusion

The present study set out to design a comprehensive model of corporate social responsibility (CSR) grounded in transparency within the digital ecosystem, and the findings provide a structured and integrative understanding of how transparency-based CSR is constituted in digitally intensive organizational environments. The meta-synthesis results demonstrate that transparency in CSR is not a single-dimensional construct but rather a multi-layered system composed of interrelated components, including digital reporting transparency, digital interaction with stakeholders, transparency in digital processes, protection of customer data and privacy, digital education and empowerment, sustainability-oriented transparency, utilization of emerging technologies, monitoring and evaluation mechanisms, and broader digital social and ethical responsibilities. These components collectively reflect a shift from traditional disclosure-centric CSR toward a dynamic, technology-mediated, and stakeholder-interactive paradigm.

One of the most salient findings of this study is the centrality of digital reporting transparency as a foundational pillar of transparency-based CSR. The aggregation of prior research indicates that transparent reporting in digital environments encompasses not only the disclosure of financial and sustainability information but also the clarity, accuracy, timeliness, and accessibility of such information through online platforms. This finding aligns strongly with studies emphasizing that digital disclosure reduces information asymmetry and enhances stakeholder trust when reporting is standardized, comprehensible, and continuously updated (Reischauer et al., 2024; Wild & Wild, 2023). The results further suggest that transparency in CSR reporting operates as a signaling mechanism, enabling organizations to communicate credibility and responsibility in environments characterized by rapid information diffusion (Park & Ha, 2020; Singh, 2024). Importantly, the model highlights that transparency loses its effectiveness when reporting remains static or fragmented, reinforcing arguments that transparency must evolve into an ongoing digital capability rather than a periodic obligation (Madsen, 2009; Watts, 2015).

The findings also underscore the importance of digital interaction and communication with stakeholders as a core CSR component in the digital ecosystem. Transparency, as revealed by the synthesis, is increasingly co-created through interactive platforms such as social media, digital feedback systems, and online engagement channels. This result is consistent with prior studies showing that transparent CSR communication on social media enhances customer participation, electronic word-of-mouth, and brand loyalty (Jiang et al., 2025; Lee & Chung, 2023). Moreover, the inclusion of responsiveness to stakeholder information needs and transparency in handling customer complaints reflects a relational understanding of CSR, where transparency is evaluated not only by what organizations disclose but also by how they listen and respond (Niu et al., 2025; Yu et al., 2022). These findings extend existing research by integrating stakeholder interaction into the structural core of CSR models, rather than treating it as a peripheral communication activity.

Another significant contribution of the study lies in identifying transparency in digital processes, including digital contracts and hiring procedures, as a distinct CSR dimension. This component reflects growing expectations that fairness, clarity, and accountability should govern internal and external digital operations. The literature has increasingly emphasized that opaque digital processes can undermine organizational legitimacy, even when CSR reporting appears robust (Ramírez & Tejada, 2019; Reischauer et al., 2024). By foregrounding transparency in operational digital processes, the model aligns with research on digital governance and responsible digital transformation, suggesting that CSR must permeate the procedural architecture of organizations rather than remain confined to outward-facing disclosures (Ren et al., 2025; Saner et al., 2020).

The protection of customer data and privacy emerged as a foundational and enabling component within the transparency-based CSR model. The findings indicate that transparency regarding data usage, nondisclosure of private information, and corporate digital responsibility forms the ethical backbone of CSR in digital contexts. This is highly consistent with contemporary scholarship arguing that ethical data practices are integral to CSR in data-driven economies (Van der Merwe & Al Achkar, 2022; Yamuna & Madhuvarsini, 2025). Furthermore, studies have shown that transparency about data governance strengthens trust only when accompanied by demonstrable protection mechanisms, reinforcing the idea that transparency without responsibility can be counterproductive (Elliott et al., 2021; Huda et al., 2022). The positioning of data protection as a base-level component in the model reflects its role as a prerequisite for effective stakeholder trust and sustainable digital engagement.

The results further highlight digital education and empowerment of customers and employees as an essential CSR dimension. Transparency, according to the synthesized evidence, extends beyond information disclosure to include efforts that enhance stakeholders' capacity to understand, interpret, and use digital information responsibly. This aligns with prior research emphasizing the role of digital literacy, educational transparency, and internal awareness-building in strengthening CSR effectiveness (Dehghani Soltani et al., 2018; Heim, 2022). By incorporating digital education into the CSR model, the study supports the argument that transparency is meaningful only when stakeholders possess the cognitive and digital resources to engage with disclosed information (Catlin et al., 2015; Tapscott & Ticoll, 2003).

Another key finding concerns transparency in sustainability and CSR-related digital products, which reflects the growing integration of environmental and social responsibility into digital offerings and services. The literature synthesized in this study indicates that transparent environmental reporting, standardized sustainability frameworks, and disclosure of social contributions enhance both accountability and reputational outcomes (Alcaide González et al., 2020; Sari & Muslim, 2024). This result reinforces the view that digital transformation does not diminish the relevance of sustainability-oriented CSR but rather amplifies the need for credible and transparent sustainability communication in digital spaces (Baraibar-Diez & Sotorrío, 2018; Zakaria et al., 2021).

The inclusion of new technologies for transparency, particularly blockchain and advanced digital monitoring tools, reflects an emerging trend in CSR research. The findings suggest that such technologies can enhance verification, traceability, and trust by reducing opportunities for manipulation and greenwashing. This aligns with empirical studies demonstrating the potential of blockchain to strengthen supply chain transparency and CSR credibility (Martínez-Ríos et al., 2020; Uvet et al., 2025). However, the model also implicitly acknowledges that technological transparency must be embedded within ethical and governance frameworks to avoid techno-solutionism (Haroon et al., 2025; Toukabri & Chaouachi, 2025).

Finally, the identification of digital CSR monitoring and evaluation and digital social and ethical responsibilities as higher-order components highlights the dynamic and normative dimensions of transparency-based CSR. Continuous monitoring allows organizations to assess CSR performance in real time, while ethical commitments such as human rights protection and trust-based transparency reflect the moral underpinnings of responsible digital conduct (Reid & Ringel, 2025; Reid et al., 2024). These findings resonate with research emphasizing that transparency must be governed by ethical intent and strategic coherence to sustain legitimacy in complex digital ecosystems (Heinberg et al., 2021; Wu et al., 2020).

Overall, the findings integrate and extend prior research by offering a holistic model that conceptualizes CSR transparency as a digitally embedded, multi-component system. By synthesizing diverse strands of the literature, the study provides theoretical clarity and empirical grounding for understanding how transparency operates as a central organizing principle of CSR in the digital age.

Despite its contributions, this study has several limitations. First, the reliance on published academic literature may have excluded relevant practitioner reports or industry-specific frameworks that could further enrich the model. Second, the meta-synthesis approach, while effective for conceptual integration, does not allow for empirical testing of causal relationships among the identified components. Third, contextual differences across industries and national settings were not explicitly modeled, which may limit the direct applicability of the framework to all organizational contexts.

Future research could empirically validate the proposed model using quantitative or mixed-method approaches across different sectors, particularly in digital banking and platform-based organizations. Longitudinal studies could explore how transparency-based CSR evolves over time as digital technologies and regulatory environments change. Additionally, comparative studies across countries or cultural contexts could examine how institutional factors moderate the effectiveness of transparency-driven CSR components.

From a practical perspective, organizations should adopt a systemic view of transparency-based CSR rather than focusing solely on disclosure. Managers are encouraged to integrate transparency into digital processes, data governance, stakeholder engagement, and employee education simultaneously. Investing in digital infrastructures that support real-time monitoring and ethical data practices can enhance trust and legitimacy. Finally, organizations should treat transparency as an ongoing strategic capability aligned with ethical values, rather than as a compliance-driven reporting exercise.

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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