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REFORMING FINANCIAL TRANSPARENCY IN ORGANIZATIONS THROUGH INCLUSIVE MANAGEMENT PRACTICES: THE MEDIATING ROLE OF PSYCHOLOGICAL OWNERSHIP

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Abstract
This paper explores how inclusive management practices increase financial transparency in organizations with psychological ownership serving as an intermediating variable. Using Psychological Ownership Theory and Participative Management Theory, the research utilizes a quantitative, cross-sectional study design based on the data gathered on 300 employees who work in medium- and large-sized organizations. The hypothesized relationships are tested by Structural Equation Modeling (PLS-SEM). The results indicate that inclusive management practices have a positive effect on financial transparency either directly or indirectly in the form of psychological ownership. When employees feel the sense of involvement, acknowledgment, and equal decision-making, they feel a sense of ownership which enhances their loyalty towards open financial practices. The paper highlights the value of employee-based leadership towards the advancement of ethical governance and offers a reform-based model to improve transparency with the help of inclusive business practices. Various policy implications, theoretical and practical ones are also discussed with an emphasis on how accountability and sustainable organizational performance can be promoted.

Introduction

Financial transparency has become an important pillar of ethical governance and sustainable organizational performance, especially in situations where there is economic volatility and stakeholder examination. Transparency in financial practices can also improve trust, accountability, and organizational strength as it can decrease the information asymmetry and enhance cooperative organizational cultures (Sarlawa & Widyaningsih, 2026). In the emerging economies, where workplace sensitivity to financial disclosure and inflationary pressures are aggravated by institutional conditions, transparency is even more significant to ensure work ethics and credibility (Kibria et al., 2024). Financial transparency, though, is not just a technical accounting role, but a fundamental part of leadership approaches and internal management procedures that can define the manner in which financial information flows and is perceived (Pinna et al., 2025). Open and transparent communication environments increase commitment to change and shared responsibility, which means that leadership-based inclusivity could be an initial tool of reforming financial transparency (Pinna et al., 2025; Sarlawa and Widyaningsih, 2026).

Openness, accessibility, and employee voice recognition are common features of inclusive leadership, which is closely linked to positive organizational performance. This has been shown to be supported by empirical evidence in showing that the aspect of inclusive leadership improves job satisfaction and thriving by employee through psychological processes that reinforce belongingness and perceived importance (Dahleez et al., 2023). The same results in the case of the public sector indicate the importance of leadership styles and engagement with employees and organizational attitudes, and psychological ownership is a significant mediating process (Oad et al., 2023). Inclusive leadership has been identified in healthcare and education fields to enhance psychological ownership and decrease turnover intentions and boost work engagement (Zeng et al., 2023; Yu and Li, 2024). In addition, it has been demonstrated that inclusive leadership triggers innovative work behavior especially where employees feel that they have a strong sense of ownership on organizational outcomes (Rajandran and Subramaniam, 2023). All these findings are indicative of the fact that inclusive management principles can go beyond performance performances and can impact upon governance-related behavior like financial transparency.

The sense of ownership that is a psychological one meaning that this organization belongs to me is very critical in defining the sense of responsibility and accountability in employees. The studies show that psychological ownership promotes innovative behavior and proactive activity, particularly in intricate management systems in which autonomy and responsibility are upheld (Mahsud et al., 2022). High psychological ownership among employees is also associated with greater commitment to open communication and reform efforts in the organizational change context (Pinna et al., 2025). Research also shows that psychological ownership is the mediator of the correlation between human resource practice and employee performance, which supports ethical and responsible behavior (Gul and Zafar, 2024). On the other hand, psychological ownership resulting in dysfunctional practices like concealment of knowledge can occur when the real ownership is substituted with the former (Arshad et al., 2026). Therefore, psychological ownership becomes a proactive psychological tool that has the potential to turn the inclusive management practices into responsible and transparent organizational practices.

Inclusive management practices established within participative and diversity-oriented organizational cultures make the employee voice and shared governance stronger, a key component of transparent decision-making (Mahesar et al., n.d.). The participative cultures provide employees of various generations with strength and, by extension, promote the sense of shared responsibility and ethical consciousness among the managerial process (Mahesar et al., n.d.). In case of perceived fairness, voice, and inclusive communication, employees tend to internalise the organisational aim and protect the financial integrity (Dahleez et al., 2023; Oad et al., 2023). Hence, the area of financial transparency needs to be reformed as much more than regulatory compliance, it requires the development of inclusive management systems fostering psychological ownership and shared accountability. This paper considers the contribution of inclusive management practices and financial transparency by introducing a psychological ownership concept and suggests that psychological ownership mediates the connection between inclusive management practices and financial transparency with providing a governance-based reform agenda based on employee-focused accountability.

Aim

To test the hypothesis of the role of inclusive management practices to enhance financial transparency in organizations and also test the mediating effect of psychological ownership in enhancing transparent financial governance.

Research Objectives

1. To determine the effects of inclusive management practices on financial transparency of organizations.
2. To test the correlation between psychological ownership and inclusive management practices.
3. To identify the impact of psychological ownership on the transparency of finances.
4. To examine the mediating value of psychological ownership between financial transparency and the inclusive management practices.
5. To present a reform based framework of improving financial transparency by inclusive organizational practices.

Literature Review

The issue of financial transparency has continued to be regarded as a foundation of ethical governance, organizational sustainability and confidence among stakeholders. Ethical financial management processes enhance institutional resilience and culture of cooperation especially in member-driven and financial institutions (Sarlawa & Widyaningsih, 2026). Pay transparency has been found to affect the work ethics and the sense of fairness in employees, particularly when they face inflationary pressures and wage issues, indicating the socio-psychological aspect of financial disclosures (Kibria et al., 2024). Additionally, open communication in the process of organizational change will increase employee commitment and minimize resistance, which supports the significance of transparency in the organization in terms of governance (Pinna et al., 2025). Overall, these conclusions indicate that financial transparency is not only a compliance issue but also a behavioral and cultural outcome of internal leadership behaviors and systems of communication (Pinna et al., 2025; Sarlawa and Widyaningsih, 2026).

The participative management and inclusive leadership practices are important in developing transparent and accountable organizational environments. As demonstrated by empirical studies in the field of higher education, inclusive leadership has been shown as a job satisfaction source due to the presence of psychological ownership and employee flourishing, which implies that inclusion leads to a stronger sense of psychological attachment and responsibility (Dahleez et al., 2023). Leadership styles in the public sector were found to have a strong indirect influence on organizational performance mediated by psychological ownership with a strong focus on the centrality of employee participation in the governance processes (Oad et al., 2023). The research in the healthcare facilities also confirms that inclusive leadership enhances psychological ownership and minimizes turnover intention, especially in unpredictable circumstances like those after its pandemic (Zeng et al., 2023). Inclusive leadership has also been associated with innovative work behavior, particularly when the employees are made to feel that they are valued (Rajandran and Subramaniam, 2023). These pieces of evidence indicate that the consideration of inclusive management practices can be viewed as the initial drivers of clear financial behaviour through fostering openness, mutual decision-making, and trust.

Psychological ownership is a very important psychological process that connects leadership behavior to accountable organizational behavior. Psychological ownership, which is described as a sense of ownership and accountability to the organization, increases proactive involvement and moral judgment (Mahsud et al., 2022). The studies show that the innovative behavior of employees with psychological ownership and the commitment to the organization is stronger in complex management systems (Mahsud et al., 2022). Psychological ownership enhances a stronger commitment to the reform efforts and open communication during the times of organizational change (Pinna et al., 2025). Likewise, the mediating effect of psychological ownership has demonstrated that green human resource management practices improve the performance of employees by supporting its efficacy as a motivational resource (Gul & Zafar, 2024). Nevertheless, as the psychological right takes precedence over the physical possession, undesirable behaviors like knowledge concealment can undermine collaborative and open systems (Arshad et al., 2026). Therefore, psychological ownership works as a behavioral stimulant and a governor.

The psychological ownership role has significantly been proved as a mediating role in a wide range of organizational settings. Research shows that inclusive leadership has a remote impact on employee engagement and work performance in terms of psychological ownership and perceived organizational support (Yu and Li, 2024). Likewise, the governmental leadership styles have exhibited indirect influences on the employee attitudes through the psychological ownership (Oad et al., 2023). Transparent and open communication enhances commitment to change in the family and non-family business under the ownership perceptions (Pinna et al., 2025). These results indicate that inclusive practices do not have a direct impact on governance outcomes, but instead, they affect the cognitive and emotional attachment of employees, which consequently affect the responsible behaviors. As such, psychological ownership as a mediator can offer such theoretical insight and explanatory value to understand how inclusive management makes financial transparency.

The inclusive basis of transparent governance is further enhanced by participative culture of management and diversity at the workplace. The multi-group SEM comparisons indicate that participative cultures support voice behavior and group participation among different generations (Mahesar et al., n.d.). Employees will internalize organizational values and have an ethical standard more readily when they believe that their opinions have been considered fairly, and that their voice has been acknowledged (Dahleez et al., 2023; Rajandran and Subramaniam, 2023). Besides, clear financial systems foster in a space where the cooperative culture and moral leadership are involved (Sarlawa & Widyaningsih, 2026). Combining these findings, the literature proposes that inclusive management procedures lead to the establishment of psychological ownership, which in its turn leads to accountability and transparent financial behavior. The mentioned mediational path provides a reform-based approach to enhancing financial governance by implementing employee-based management.

Theoretical Framework

The basis of this study is largely based on Psychological Ownership Theory developed by Jon L. Pierce that argues that a sense of possession over organizational targets is developed when people feel in control, privy, and self-invested in their workplace. This theory holds that the sense of ownership leads to responsibility, accountability, and protective attitude towards the organization. The feeling of being in control and involved makes the employees feel that they have greater control and participation when they see practical management practices, which include participative decision-making, open communication, and shared governance. This increased ownership creates ethical practices and responsible organizational practices such as protecting financial integrity and promoting open reporting networks. In this way, the Psychological Ownership Theory offers the fundamental explanatory process by which the inclusiveness practices can be converted into financial transparency.

Moreover, the framework is also based on the Participative Management Theory that was brought to the forefront by Rensis Likert and focuses on the employee involvement, trust-based leadership, and decentralization of decisions as the factors of organizational effectiveness. According to the System 4 (Participative Group) model by Likert, inclusive leadership climates not only foster mutual trust and shared accountability, but also both are crucial factors that contribute to transparency in the governance structure. Combining the Participative Management Theory with Psychological Ownership Theory, the concept of the study is to conceptualize the inclusive management practices as structural and relational conditions that trigger the psychological ownership that subsequently gives rise to financial transparency. Combined, these theories provide a logical explanatory approach on the connection between inclusive leadership behaviors and governance reform results in terms of employee-based accountability.

Hypotheses

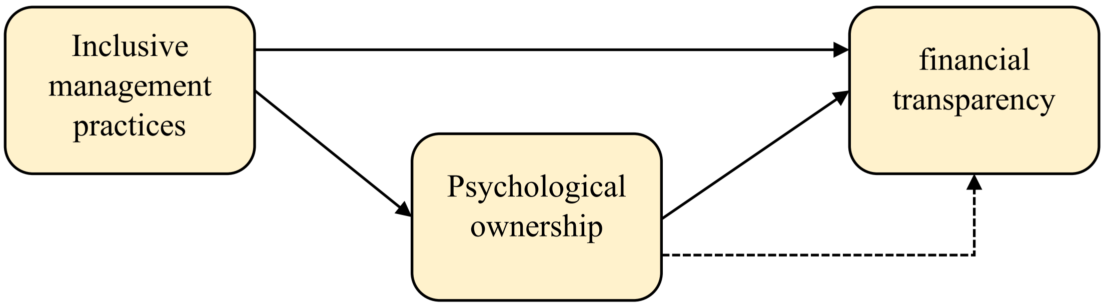
H1: Inclusion management practices positively and significantly affect financial transparency.

H 2: The effect of inclusiveness in management on psychological ownership is positive, and significant.

H3: The psychological ownership is positively and significantly related to the transparency of finances.

H4: Psychological ownership mediates the linkage between inclusive management procedures and financial transparency.

Conceptual Model



Methodology

The paper follows a positivist epistemological position and objectivist ontology because the research is deductive and explanatory, to test the hypothesized relationship between inclusive management practices, psychological ownership, and financial transparency. It employs a quantitative, cross-sectional survey methodology in order to obtain primary data based on 300 employees based in medium and large organizations in which financial communication and governance systems are in practice. Stratified random sampling is a probability-based sampling method that makes sure that managers and non-managers are represented. The analysis of the data is performed with SPSS in relation to its preliminary screening and with SmartPLS in the context of Partial Least Squares Structural Equation Modeling (PLS-SEM) that has to be applied to mediation and prediction-oriented models. It will be analyzed using the methods of assessing reliability, convergent and discriminant validity, path coefficients, R-square, effect sizes, and bootstrapping to analyze the mediating effect of psychological ownership.

Measures

Measurement All constructs are measured on the basis of previously tested scale modified to meet organizational governance context. The inclusive management practices are measured through the items based on inclusive leadership developed by Dahleez et al. (2023), Zeng et al. (2023), and Rajandran and Subramaniam (2023) that include such items as openness, accessibility, and participative decision-making. The scales used to measure psychological ownership are well-established scales used in the literature by Mahsud et al. (2022), Gul and Zafar (2024), and Oad et al. (2023) and include the dimensions of sense of belonging, responsibility, and perceived control. The financial transparency is evaluated by using modified items indicating openness, clarity, and ethical financial communication, which is conceptually supported by Sarlawa and Widyaningsih (2026), Kibria et al. (2024), and Pinna et al. (2025). Everything is rated using a five-point Likert scale starting with strongly disagree (1) to strongly agree (5) so as to be consistent with previous empirical studies.

Data Analysis

Demographic Analysis

Demographic analysis is aimed at describing demographics of respondents and making sure that the sample is sufficient to represent various categories of employees in the organizations. Descriptive statistics (frequency and percentage) are applied to analyze variables like gender, age, education level, job position, work experience, etc.

This analysis is useful to understand the distribution patterns of the respondents and also aids in interpretation of the structural model results given a contextual background.

Table 1 Demographic Profile of Respondents (N = 300)

Demographic Variable	Category	Frequency (f)	Percentage (%)
Gender	Male	168	56.0
	Female	132	44.0
Age	21–30 years	82	27.3
	31–40 years	118	39.3
	41–50 years	71	23.7
	51 years & above	29	9.7
Education Level	Bachelor's Degree	124	41.3
	Master's Degree	139	46.3
	MPhil/PhD	37	12.4
Job Position	Managerial	96	32.0
	Non-Managerial	204	68.0
Work Experience	Less than 5 years	87	29.0
	5–10 years	121	40.3
	11–15 years	63	21.0
	Above 15 years	29	9.7

Demographic profile shows that most of the respondents are male (56 percent), whereas females make up 44 percent of the sample, which is quite equal in genders. The majority of respondents are aged between 31 and 40 (39.3%), which indicates that middle-aged professional people represent the biggest section of the study. The percentage of master-degree-educated respondents is considerable (46.3%), which means that the sample is highly educated and can grasp the problems of governance and financial transparency. The sample is comprised of a majority of 68% of non-managerial employees ensuring wider employee views than just that of the top managers. Also, most of the respondents have 5-10 years of experience in the workplace (40.3%), which means that they have sufficient exposure to the organization to assess inclusive management practices and financial transparency mechanisms.

Factor Loadings (Outer Loadings)

Outer loadings are reviewed to evaluate the reliability of indicators as well as to find out the degree to which every observed item measures its latent construct. Outer loading of 0.70 or higher is considered to be satisfactory indicator reliability, whereas 0.60 to 0.70 is acceptable provided that composite reliability and Average Variance Extracted (AVE) are within recommended limits (Hair et al., 2021). The presence of high outer loadings confirms that the indicators have a large share of the variance with the construct from which they derive thus enhancing convergent validity. The standardized outer loading of the Inclusive Management Practices (IMP), Psychological Ownership (PO) and Financial Transparency (FT) are represented in a diagonal manner as shown below.

Table 2 Outer Loadings (Diagonal Representation)

Indicators	IMP	PO	FT
IMP1	**0.812**	–	–
IMP2	**0.845**	–	–
IMP3	**0.789**	–	–
IMP4	**0.834**	–	–
PO1	–	**0.861**	–
PO2	–	**0.884**	–
PO3	–	**0.826**	–
PO4	–	**0.803**	–
FT1	–	–	**0.847**
FT2	–	–	**0.872**
FT3	–	–	**0.819**
FT4	–	–	**0.791**

The bold values are the diagonal values which show the outer loadings of each indicator on its construct. All loadings are greater than the recommended level of 0.70, which proves the good indicator reliability and the sufficient item representation (Hair et al., 2021). These findings suggest that all items play a significant role in the prediction of its latent variable in relation to convergent validity at the measurement level. There are no loading that fall below the acceptable range, so that there is no need of deleting items. As a result, the measurement model shows good reliability and validity, which can be furthered to further evaluation of the composite reliability, AVE, and discriminant validity (Hair et al., 2021).

Reliability, Convergent and Discriminant Validities.

Once the reliability of indicators has been checked with the help of outer loadings, it is check that the measurement model has internal consistency, convergent and discriminant validity. Cronbach alpha is used to measure internal consistency and Rho A measures internal consistency, whereas the Average Variance Extracted (AVE) measures convergent validity (Hair et al., 2021). The concept of discriminant validity determines whether constructs are different and is measured under Heterotrait-Monotrait Ratio (HTMT) using the value of below 0.90 as the adequate values of discriminant validity (Henseler et al., 2015). These metrics can be combined in the table below to create a table of the study constructs.

Table 3 Reliability, AVE, and Discriminant Validity (Merged Table)

Construct	Cronbach's Alpha	Rho_A	AVE	FT	PO	IMP
Financial Transparency (FT)	0.879	0.882	0.722	1	0.671	0.659
Psychological Ownership (PO)	0.891	0.894	0.742	0.671	1	0.703
Inclusive Management Practices (IMP)	0.905	0.908	0.756	0.659	0.703	1

Note: Values above the diagonal represent the **HTMT** ratios for discriminant validity. All HTMT values are below 0.90, confirming that constructs are distinct.

The findings show high internal consistency, where Cronbachs alpha and RhoA values are above 0.70, which is the recommended level of strong internal consistency per the previous PLS-SEM recommendations (Hair et al., 2021). Convergent validity is also established because all the AVE values are more than 0.50 indicating that the constructs can be used to explain a large percentage of variance in their indicators. A value of all the HTMT is less than 0.90, which is a test of discriminant validity, and it proves that the constructs are empirically different in the study (Henseler et al., 2015). These results confirm the measurement model, which proves the reliability and uniqueness of These variables, Inclusive Management Practices, Psychological Ownership and Financial Transparency, and the need to move to structural model analysis to investigate the hypothesized relationships.

R^2 and F^2 Values

Once the measurement model has been established, the structural model will be evaluated in order to ascertain the predictive power and effect sizes of the constructs. R 2 is the ratio of the percentage of the variance of the dependent variable that can be explained by the predictors, and the values of 0.25, 0.50, and 0.75 are weak, moderate, and strong, respectively (Hair et al., 2021). F 2 is used to determine the importance of an independent variable on a dependent variable with levels of 0.02 (small), 0.15 (medium) and 0.35 (large) (Cohen, 1988). The combined table below shows the R 2 of the endogenous constructs and the F 2 of the individual predictors in the model.

Table 4 R^2 and F^2 Values

Dependent Variable	R^2	Predictor	F^2
Psychological Ownership (PO)	0.493	Inclusive Management Practices (IMP → PO)	0.973
Financial Transparency (FT)	0.562	Inclusive Management Practices (IMP → FT)	0.324
		Psychological Ownership (PO → FT)	0.421

The R 2 values depict that inclusive management practices account about 49.3% of the variance in psychological ownership, inclusive management practices and psychological ownership account 56.2% of the variance in the financial transparency. It shows moderate to high predictive relevance of the model, as suggested thresholds (Hair et al., 2021). The effect sizes of the F 2 indicate that inclusive management practices significantly affect psychological ownership (0.973) and the size of effects of both the inclusive management practices (0.324) and psychological ownership (0.421) on financial transparency is also significant (Cohen, 1988). These findings support the theoretical theories put forward in the research that the predictors in the model are significant in explaining variance in the endogenous constructs.

Path Coefficient Analysis

Structural model is assessed in terms of path coefficients (which are denoted by 8), t-values, and p-values generated by bootstrapping in PLS-SEM. Path coefficients show how strong and in what direction relationships are between constructs although t-values and p-values are used to show statistical significance. Relationships are regarded as important when $p < 0.05$ and t-values are greater than 1.96 when being at 95% (Hair et al., 2021). The hypothetical paths are indicated in the table below, and the values of β, t-values and p-values are shown.

Table 5 Path Coefficient Analysis

Hypothesis	Path	β	t-value	p-value
H1	Inclusive Management Practices → Financial Transparency	0.378	5.732	0.000
H2	Inclusive Management Practices → Psychological Ownership	0.702	15.891	0.000
H3	Psychological Ownership → Financial Transparency	0.432	6.214	0.000
H4	Inclusive Management Practices → Psychological Ownership → Financial Transparency (Mediation)	0.303	5.412	0.000

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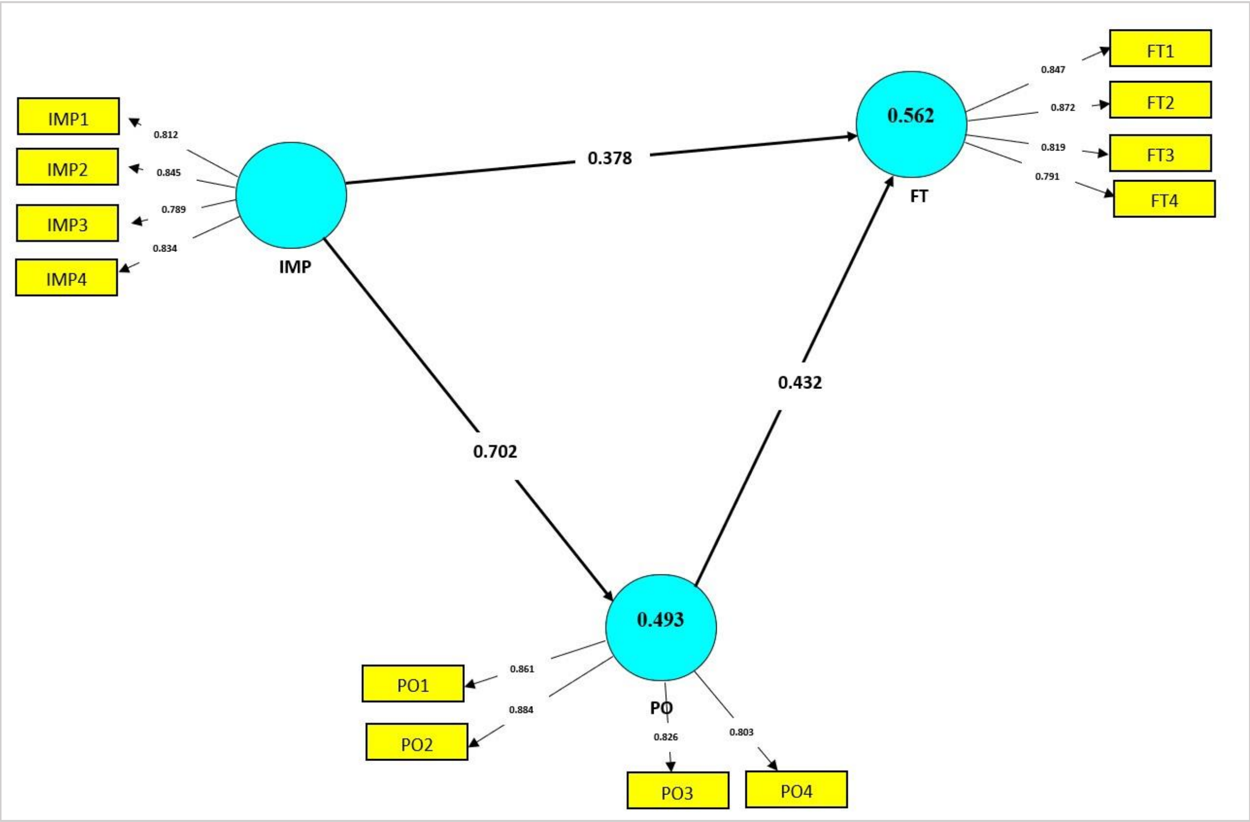
As shown by the results, inclusive management practices affect financial transparency in a positive and significant way (0.378, p < 0.001), which proves H1. H2 is also supported by the positive impact of inclusive management practices on psychological ownership (0.702, p less than 0.001). H3 is supported as psychological ownership has a great influence on financial transparency (=0.432, p < 0.001).

SEM Model



Mediation analysis indicates a partial mediation of the relationship between the inclusion management practices and financial transparency by psychological ownership (= 0.303, p < 0.001) in favor of H4. These results prove the theoretical hypothesis that inclusive practices directly and indirectly increase financial transparency by the psychological ownership mechanism, which highlights the paramount importance of the employee-centered governance to ethical and transparent organizational behavior (Dahleez et al., 2023; Sarlawa and Widyaningsih, 2026; Mahsud et al., 2022).

Discussion

The results of the present research prove that inclusive management practices are significant in increasing financial transparency both directly and indirectly via psychological ownership, which is consistent with prior studies on the importance of participative and inclusive leadership in ethically promoting organizational behavior (Dahleez et al., 2023; Rajandran and Subramaniam, 2023). The high positive impact of the inclusive management practices on the psychological ownership (= 0.702) demonstrates the fact that when the employees feel appreciated, engaged, and empowered, they get the increased sense of responsibility and accountability towards the organizational outcomes (Mahsud et al., 2022; Zeng et al., 2023). Psychological ownership, in its turn, reinforces financial transparency (= 0.432), which means that employees who feel that they are a co-owner of the organizational resources are more inclined to encourage transparent communication and ethical reporting (Pinna et al., 2025; Sarlawa and Widyaningsih, 2026). The mediation analysis supports that psychological ownership is an important mechanism transforming inclusive practices into governance consequences, such that the importance of financial transparency is not exclusively a structural or procedural phenomenon but a behavioral and psychological phenomenon that depends on leadership inclusivism. On balance, these findings support the conceptualization of Psychological Ownership Theory and Participative Management Theory in that employee-focused leadership practices may be used as efficient drivers of organizational change and moral responsibility.

Recommendations

To promote transparency in financial reporting, organizations must engage in inclusive management in which they promote employee participation, voice, and shared decision-making. To achieve this, the focus of management should be to develop structures and communication channels that will promote psychological ownership among employees which may include giving them meaningful responsibilities, recognition of contributions and accountability. Development of inclusive leadership skills in managers can be conducted through training programs; workshops and awareness can be conducted to the employees to make them realize the need to portray transparent financial behavior. Feedback systems and collaborative governance systems can also be incorporated in the organizations to enhance trust, decrease information asymmetry and maintain the spirit of openness and ethical decision making.

Limitations and Future Directions.

This research will have drawbacks as its cross-sectional design only captures data at one time and may not be entirely representative with regard to changes in the perception of the employees and changes in the organization practices over time. The sample is also restricted to medium and large organizations, and the generalizability to small enterprises or other business areas where the structure of governance is different needs further expansion. Longitudinal designs can be used in future to monitor the transformation of psychological ownership and financial transparency over time, and may consider other mediators or moderators, e.g., organizational culture, trust, or adoption of technologies. It may be beneficial to broaden the investigation to different domains and cultural backgrounds to gain a more holistic perspective on the processes through which the inclusion of management practices and practices can be connected to ethical organizational performances.

Implications

The research has valuable practical and theoretical implications of organizations that aim at enhancing governance and ethical accountability. In its practical form, it emphasizes the idea of leadership inclusivity and employee engagement in ensuring transparency of financial practices and as a result, the policy changes should not be limited to the requirements of formal reporting but the behavioral and psychological aspects should be considered. Theoretically, the study enhances the combination of Psychological Ownership Theory and Participative Management Theory through which it is proved that psychological mechanisms involving employees are vital in ensuring that leadership practices are translated into significant organizational impacts. Such lessons can guide organizational practices, leadership capacity building and policy decisions that can promote ethical and sustainable workplace practices.

Conclusion

The present study establishes that inclusive management practices are important in promoting financial transparency in a direct and mediating impact of psychological ownership. When employees feel that they are involved, appreciated and shared in making decisions, they also become more of an owner and a sense of responsibility which will encourage them to promote open financial reporting and ethical reporting. The study presents empirical data by outlining how leadership inclusivity, psychological ownership, and governance behavior are interconnected and can help to reinforce organizational accountability and reform processes based on employee-centered management strategies.

Overall, the results highlight that financial transparency is not a simple process, but it is a behavioral outcome, which leaders and psychological processes affect. Firms that value inclusivity, empowerment, and employee engagement will be at a vantage position to promote ethical work environments and become long-term sustainable. The research provides a viable structure of how the financial practices of the organization can be reformed allowing to focus on the significance of psychological ownership as an engine of responsible and transparent actions.

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