



“Administrative transparency and entrepreneurial orientation in the Jordanian Customs Department: Testing the moderating role of organizational culture”

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ARTICLE INFO

Khalid M. Alomari and Ahmad El-Khateeb (2025). Administrative transparency and entrepreneurial orientation in the Jordanian Customs Department: Testing the moderating role of organizational culture. *Problems and Perspectives in Management*, 23(4), 421-437. doi:[10.21511/ppm.23\(4\).2025.31](https://doi.org/10.21511/ppm.23(4).2025.31)

DOI

[http://dx.doi.org/10.21511/ppm.23\(4\).2025.31](http://dx.doi.org/10.21511/ppm.23(4).2025.31)

RELEASED ON

Monday, 01 December 2025

RECEIVED ON

Saturday, 19 July 2025

ACCEPTED ON

Monday, 03 November 2025

LICENSE



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JOURNAL

"Problems and Perspectives in Management"

ISSN PRINT

1727-7051

ISSN ONLINE

1810-5467

PUBLISHER

LLC "Consulting Publishing Company "Business Perspectives"

FOUNDER

LLC "Consulting Publishing Company "Business Perspectives"



NUMBER OF REFERENCES

56



NUMBER OF FIGURES

4



NUMBER OF TABLES

12

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BUSINESS PERSPECTIVES



LLC "CPC "Business Perspectives"
Hryhorii Skovoroda lane, 10,
Sumy, 40022, Ukraine
www.businessperspectives.org

Type of the article: Research Article

Received on: 19th of July, 2025

Accepted on: 3rd of November, 2025

Published on: 1st of December, 2025

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ADMINISTRATIVE TRANSPARENCY AND ENTREPRENEURIAL ORIENTATION IN THE JORDANIAN CUSTOMS DEPARTMENT: TESTING THE MODERATING ROLE OF ORGANIZATIONAL CULTURE

Abstract

Administrative transparency is a critical lever for fostering effectiveness and entrepreneurial behavior in public agencies, especially in high-compliance settings. This study examines the effect of administrative transparency, disaggregated into information, decision-making, and communication transparency, on organizational entrepreneurial orientation and assesses whether organizational culture strengthens this relationship in the Jordanian Customs Department. A descriptive-analytical design was employed with a field survey administered in 2025; population descriptors were drawn from the Department's 2024 Annual Report. We surveyed upper- and middle-level managers (directors, deputies, and section heads) across the Department's directorates and units. Of 300 distributed questionnaires, 252 valid responses were analyzed (usable rate 84.0%). Simple regressions show that overall administrative transparency positively predicts entrepreneurial orientation ($R = 0.579$; $R^2 = 0.335$; $F = 126.059$; $p < 0.001$). Dimension-wise, information transparency explains 24.8% of the variance ($R = 0.489$; $B = 0.610$; $p < 0.001$), decision-making transparency explains 40.4% ($R = 0.635$; $B = 0.664$; $p < 0.001$), while communication transparency has a significant but weak effect ($R = 0.172$; $R^2 = 0.030$; $B = 0.253$; $p = 0.006$). Hierarchical regression indicates that adding organizational culture increases the model's explanatory power from $R^2 = 0.335$ to 0.554 ($\Delta R^2 = 0.219$; $p < 0.001$), evidencing a strengthening role of culture in the transparency-entrepreneurial orientation linkage. We conclude that institutionalizing transparent information and decision-making processes within a supportive culture can meaningfully enhance entrepreneurial orientation in public organizations.

Keywords

transparency, entrepreneurship, culture, governance, innovation, customs, Jordan

JEL Classification

D73, H83, L26, M14

INTRODUCTION

Modern public sector organizations face intensifying pressure to redesign managerial practices in response to rapid technological, economic, and societal changes, elevating administrative transparency as a core pillar of credible and effective governance (Government of Canada, 2024). Administrative transparency, understood as the institution's sharing of relevant information, clarification of internal processes, and involvement of employees in decision-making, promises to reduce ambiguity, foster trust, and strengthen engagement and accountability (Cronin & George, 2023). At the same time, entrepreneurial organizational behavior has emerged as a salient paradigm across public agencies, emphasizing innovation, calculated risk-taking, and proactive pursuit of opportunities in dynamic environments. Yet the



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Conflict of interest statement:

Author(s) reported no conflict of interest

behavioral implications of transparency for such entrepreneurial conduct remain theoretically and empirically unsettled in high-compliance bureaucratic settings.

This uncertainty is compounded by the multidimensional nature of transparency, spanning information disclosure, decision-making clarity, and communication practices, and by heterogeneous operationalizations that blur the distinct contributions of each dimension to entrepreneurial behavior. Moreover, the organizational culture within which transparency practices are embedded may condition their effects: a culture valuing openness, empowerment, and learning can convert transparency into innovative energy, whereas a conservative culture may neutralize the same practices (Ghaleb, 2024). These ambiguities are particularly consequential in developing-country contexts where public sector modernization, integrity demands, and performance pressures intersect.

In Jordan, and specifically within the Jordanian Customs Department, a high-compliance regulatory organization undergoing reform and digital transformation, the stakes of resolving these ambiguities are high. What remains unclear is the nature, strength, and direction of the link between multidimensional administrative transparency and entrepreneurial organizational behavior in such settings, and under which cultural conditions this link is strengthened or weakened. Accordingly, the scientific problem addressed here is the unresolved theoretical and empirical understanding of how administrative transparency, across its dimensions, relates to entrepreneurial organizational behavior in high-compliance public organizations, together with the uncertain moderating role of organizational culture, particularly in the Jordanian Customs context.

1. LITERATURE REVIEW AND HYPOTHESES

Administrative transparency is a core principle of modern governance, requiring clear policies and procedures and timely access to relevant information for employees and citizens, thereby enhancing accountability and trust (Gupta, 2021; Janderová, 2021). It provides stakeholders with accurate, timely information that supports integrity and inclusive decision-making (Hamdan & Obeidat, 2017).

Transparency entails clearly communicating policies, procedures, and decisions and ensuring easy access to administrative information, which reinforces integrity and institutional trust (Hamdan & Obeidat, 2017; Serhan, 2020). It is central to good governance and informed decision-making, and includes a clear presentation of information, legislation, and decisions to enhance performance and stakeholder engagement (Al-Husban & Al-Qudah, 2019; Janderová, 2021; Mingo, 2020).

Beyond publication, transparency enables employees to understand internal policies and participate in oversight, fostering commitment and belonging (Gupta, 2021; Hossain, 2014). In turn, it

improves institutional efficiency and supports innovation and transformation within government institutions.

Transparency builds a trust-based, open climate that encourages initiative, collaboration, and innovation. It strengthens organizational affiliation and accountability (Serhan, 2020) and improves public-sector performance and employee loyalty by reducing ambiguity and clarifying managerial expectations (Ljungholm, 2012).

Transparency spans information clarity, data accessibility, open communication, fair decision-making, and employee empowerment, which reduce resistance to change and increase acceptance of new practices (Al-Husban & Al-Qudah, 2019). Documented, transparent procedures curb administrative deviation and raise compliance (Hossain, 2014), and organizations that adopt such practices report higher job satisfaction and commitment (Al-Naser, 2020).

Administrative transparency reduces employees' uncertainty about policies and decisions, building stakeholder trust and improving technical and functional performance (Schnackenberg & Tomlinson, 2014; Král & Schnackenberg, 2024).

Transparent environments anchor mutual trust among internal and external stakeholders and catalyze innovation through clear disclosure and oversight. At the governance level, stronger transparency lowers financial risk and raises operational efficiency; empirically, firms with robust transparency exhibit lower stock volatility, better credit ratings, and higher employee productivity and return on equity than less transparent peers (Chen et al., 2023).

Entrepreneurial orientation represents a strategic organizational concept that describes firms' inclination toward initiative, creativity, and proactive responsiveness to competitive environmental changes, coupled with their readiness to assume risks to achieve sustained competitive advantages (Musthofa et al., 2017). Entrepreneurial orientation centers around multiple key dimensions. For example, proactiveness refers to the organization's capability to anticipate future opportunities and respond ahead of competitors (Khaldi et al., 2022). Innovativeness denotes the organization's commitment to embracing creative and novel ideas to enhance its competitiveness and ensure long-term success (Kiyabo & Isaga, 2020). Risk-taking reflects an organization's willingness to allocate resources to projects with uncertain outcomes to attain superior competitive returns (Musthofa et al., 2017).

Furthermore, competitive aggressiveness emerges as a strategic orientation through which firms adopt assertive competitive actions to strengthen their market position and control market share (Salah, 2019). Additionally, autonomy is recognized as a crucial entrepreneurial orientation dimension, emphasizing empowering employees and teams to make independent decisions and seize new opportunities, thus fostering initiative and enhancing the organization's adaptability to rapid environmental changes (Kiyabo & Isaga, 2020; Salah, 2019). Numerous studies have highlighted entrepreneurial orientation as a fundamental pillar of organizational success, particularly in environments characterized by intense competition and rapid shifts (Musthofa et al., 2017; Salah, 2019; Khaldi et al., 2022).

Entrepreneurial orientation is a fundamental driver of business performance, enabling firms to engage in continuous innovation and proac-

tively seize opportunities ahead of competitors, thus fostering new value creation and sustainable growth (Wales et al., 2023). Research shows that organizations with a strong entrepreneurial orientation launch more new products/services and demonstrate greater agility in responding to market dynamics, thereby directly enhancing their performance outcomes (Zhang & Xing, 2023).

Moreover, entrepreneurial orientation is closely linked to organizational performance through increased risk-taking and a culture that encourages experimentation, improving adaptability in complex environments (Zhang & Xing, 2023). Studies have also revealed that entrepreneurial orientation fosters not only performance improvements but competitive advantage, through strategic diversification, continuous innovation, and attempts to enter new markets, thereby boosting long-term success prospects (Cheng et al., 2025).

Organizational culture is defined as a collection of shared values, beliefs, norms, and behaviors that influence how individuals interact within an organization and determine how work is performed and decisions are made. It plays a crucial role in shaping the organizational climate, fostering a sense of belonging, and guiding professional behavior. Organizational culture is a foundational element for understanding institutional dynamics and aligning employee behavior with organizational goals (Chalmers et al., 2025).

Organizational culture plays a pivotal role in enhancing employee performance and commitment. A systematic review found that the dominant values and collective behaviors within organizations positively influence employee engagement and loyalty, reducing turnover rates and boosting team productivity (Tadesse Bogale & Debela, 2024). The study also highlighted that a healthy organizational culture fosters team cohesion, improving collaboration and organizational performance.

Moreover, organizational culture acts as a key enabler for innovation and adaptability in fast-evolving work environments, particularly within the context of Industry 4.0. Wiese et al. (2024) demonstrated that firms with a developmental culture are more effective in adopting Industry 4.0 technologies, enhancing their flexibility and capacity

for innovation during turbulent times. This underscores organizational culture's critical role in facilitating technological integration and institutional renewal.

Organizational culture contributes to fostering entrepreneurial orientation in business organizations by promoting innovation, proactiveness, and risk-taking. It creates a supportive environment that encourages entrepreneurial initiatives and enables adaptation to change. The study found a statistically significant relationship between organizational expectations and entrepreneurial orientation, highlighting the role of internal cultural clarity in stimulating entrepreneurial behavior (Maya et al., 2022).

Administrative transparency, in both its procedural and digital forms, aims to make decisions, rationales, and performance information observable to employees and citizens in ways that are actually useful for scrutiny and action (Matheus et al., 2023). Evidence syntheses show that transparency tends to raise trust on average, though the effect is modest and context-dependent (Wang & Guan, 2023). Field evidence further indicates that when operational work is made visible (operational transparency), citizens' engagement and trust in government rise (Buell et al., 2021), and survey experiments suggest disclosure can directly improve trust perceptions (Alessandro et al., 2021).

At the same time, not all transparency is equal: the form of "how people see the state" matters for whether citizens update trust upward or downward (Schnell et al., 2024). Ripamonti (2024) isolates the mechanism of being informed about disclosure itself (independent of content), showing that trust increases especially among those who value transparency *ex-ante*. Meta-analytic results also caution that technology-mediated and decision-stage transparency can attenuate effects, underscoring the need to match transparency designs to audience and task (Wang & Guan, 2023).

Entrepreneurial orientation captures an organization's persistent posture of innovativeness, proactiveness, and risk-taking (often complemented by competitive aggressiveness and autonomy) that enables new value creation (Wales et al., 2023). Contemporary quantitative reviews show entre-

preneurial orientation improves performance, especially when organizations simultaneously cultivate learning orientation (Sinha et al., 2023). At the firm level, entrepreneurial orientation strengthens competitive advantage and, through it, performance, evidence that generalizes beyond revenue metrics to broader growth and wealth measures (Kiyabo & Isaga, 2020).

Organizational culture is a system-level context that shapes how employees interpret transparency and whether they translate it into entrepreneurial action. Meta-analytic evidence links culture archetypes to strategy, leadership, and outcomes (Hartnell et al., 2019), while public-sector studies show that learning-supportive cultures and job autonomy foster knowledge sharing and innovative behavior (Lee & Jin, 2023). Systematic reviews of innovative work behavior in public organizations similarly position culture among the core organizational levers that enable idea generation, championing, and implementation (Srirahayu et al., 2023).

The literature indicates persistent gaps and contradictions. Administrative transparency is frequently conflated with external disclosure, leaving its internal dimensions, information, decision-making, and communication, under-specified and unevenly measured. Evidence for its effect on entrepreneurial orientation is mixed: some studies link transparency to initiative and innovation, whereas others suggest greater risk aversion and decision slowdowns in bureaucracies. Boundary conditions are weakly identified; organizational culture is often discussed but rarely tested as a moderator. Contextual evidence from MENA public sectors, especially customs administrations, remains scarce, and many studies rely on cross-sectional, single-source designs. To address these issues, this study disaggregates transparency into its internal facets, tests organizational culture as a moderating mechanism, and examines the transparency-entrepreneurial orientation nexus in a high-compliance public organization (the Jordanian Customs Department) using structural modeling to enhance inference and practical relevance.

Accordingly, this study aims to investigate the impact of administrative transparency on entrepreneurial organizational behavior and examine the

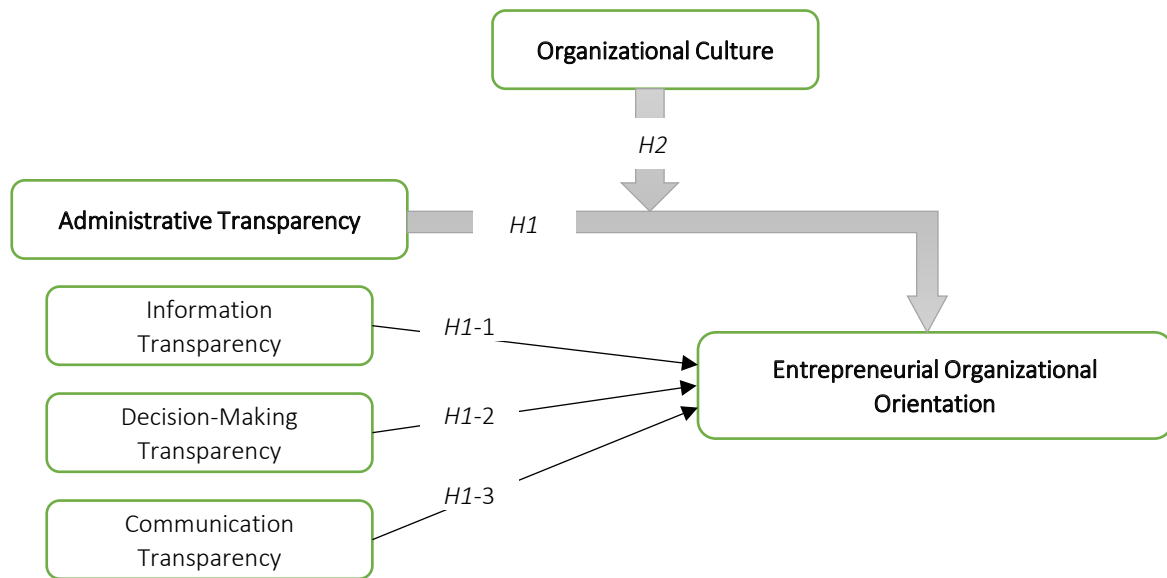


Figure 1. Conceptual framework

moderating role of organizational culture in shaping this relationship, offering valuable insights for enhancing performance in public sector institutions in Jordan and beyond.

Based on the review of relevant literature regarding administrative transparency as the independent variable, entrepreneurial orientation as the dependent variable, and organizational culture as the moderating variable, we formulated the following main and sub-hypotheses:

H1: There is a statistically significant impact at the significance level ($\alpha \leq 0.05$) of administrative transparency, with all its dimensions (information transparency, decision-making transparency, and communication transparency), on entrepreneurial orientation in the Jordanian Customs Department.

H1-1: There is a statistically significant impact at the significance level ($\alpha \leq 0.05$) of information transparency on entrepreneurial orientation in the Jordanian Customs Department.

H1-2: There is a statistically significant impact at the significance level ($\alpha \leq 0.05$) of decision-making transparency on entrepreneurial orientation in the Jordanian Customs Department.

H1-3: There is a statistically significant impact at the significance level ($\alpha \leq 0.05$) of communication transparency on entrepreneurial orientation in the Jordanian Customs Department.

H2: There is a statistically significant impact at the significance level ($\alpha \leq 0.05$) of organizational culture in enhancing the impact of administrative transparency on entrepreneurial orientation in the Jordanian Customs Department.

2. METHODS

We employed a descriptive–analytical design because it is well-suited to studying administrative and behavioral phenomena in real-world organizations; it enables a full description of study variables and systematic investigation of their correlations and causal pathways using field data (Creswell, 2014). Administrative transparency was modeled as the independent variable, entrepreneurial organizational orientation as the dependent variable, and organizational culture as the moderating variable. A standardized questionnaire was administered to upper- and middle-level managers at the Jordanian Customs Department as an explanatory–causal study of the effect of transparency (cause) on entre-

preneurial orientation (impact) while considering the moderating role of organizational culture (Al-Najjar et al., 2020). As a quantitative study, it uses a structured instrument and statistical analytic methods (Saunders et al., 2007). The study population comprised all upper and middle administrators at the Department ($N = 601$). According to Krejcie and Morgan's (1970) sample-size table, as cited by Al-Najjar et al. (2020), the appropriate representative sample for this population is 234; to ensure adequate stratified representation, a stratified random sample of 300 employees was selected (see Table 1). Primary data were collected in 2025 using the 2024 Annual Report as the sampling frame, yielding 252 valid responses (on a five-point Likert scale).

The questionnaire was built from well-validated scales covering administrative transparency (information/decision/communication), entrepreneurial orientation (innovativeness, proactiveness, risk-taking), and organizational culture to ensure conceptual coverage and alignment with prior research (Schnackenberg & Tomlinson, 2014; Lumpkin & Dess, 1996; Cameron & Quinn, 2011). Items were selected to capture observable practices and behaviors, minimize semantic ambiguity, avoid double-barreled wording, and use a five-point Likert format to reduce cognitive load and enhance response discrimination (Krosnick & Presser, 2010; Tourangeau et al., 2000). Wording was contextually adapted through translation/back-translation and expert review (Brislin, 1970; Lawshe, 1975), followed by cognitive pre-testing and a small pilot to calibrate neutrality, length, and direction, thereby strengthening content validity and mitigating common-method bias (DeVellis, 2016; Podsakoff et al., 2003).

Table 1. Sample distribution by job level

Source: Elaborated from the Annual Report of the Jordanian Customs Department (2024).

Job Level	Population	Sample
Directors	64	32
Assistant Directors	165	82
Department Heads	372	186
Total	601	300

We distributed the questionnaire to the selected sample. A total of 300 questionnaires were retrieved, of which 252 were valid for statistical analysis. The study deliberately targets upper- and middle-level managers as key informants who

possess a holistic view of administrative transparency and can validly assess entrepreneurial organizational behavior. This aligns with the organizational unit of analysis and enhances internal validity by holding contextual factors constant. Procedural remedies were applied to mitigate common method bias (non-leading wording, reverse-coded items when appropriate, anonymity, and voluntariness). Statistically, the valid sample ($n = 252$) and response rate (~84%) provide adequate estimation power and stable parameters for moderately complex CFA/SEM models-given that samples ≥ 200 are commonly acceptable (Kline, 2016) while reducing nonresponse bias concerns, making the sample fit-for-purpose for testing relationships with sufficient power, alongside analytical generalization to similar public-sector contexts (Baruch & Holtom, 2008).

Table 2. Distribution of the study sample according to personal and job-related data

Variable	Category	Frequency	Percentage, %
Gender	Male	228	90.5
	Female	24	9.5
	Total	252	100.0
Age	Less than 30 years	0	0.00
	30 – less than 40 years	68	27.0
	40 – less than 50 years	142	56.3
	50 years and above	42	16.7
	Total	252	100.0
Academic Qualification	Community College Diploma	11	4.4
	Bachelor's Degree	122	48.4
	Higher Diploma	2	0.8
	Master's Degree	108	42.9
	Ph.D.	9	3.6
	Total	252	100.0
Years of Experience	Less than 5 years	0	0.00
	5 to less than 10 years	39	15.5
	10 to less than 15 years	60	23.8
	15 years and above	153	60.7
	Total	252	100.0

Table 2 indicates that the majority of respondents were male (90.5%), while females represented only 9.5%. In terms of age distribution, most participants were between 40 and less than 50 years

(56.3%), followed by those aged 30–39 years (27.0%). Regarding academic qualifications, the largest group held a bachelor's degree (48.4%), followed by master's degree holders (42.9%). Regarding years of experience, the majority had 15 or more years (60.7%), indicating that the sample consists mainly of experienced professionals.

The analytic algorithm is as follows:

1. Validate measurement via CFA with $CR \geq 0.70$ and $AVE \geq 0.50$; assess discriminant validity (Fornell–Larcker/HTMT); mitigate common-method bias (Harman); data cleaning and multicollinearity checks.
2. Mean-center variables; compute the interaction term (Transparency \times Culture) with controls.
3. Test H1 via OLS; test moderation (H2) via hierarchical regression (ΔR^2); verify robustness via SEM-AMOS and 5,000-draw bootstrapping; the primary dataset is available to editors upon request.

3. RESULTS

Construct validity was assessed using both exploratory factor analysis (EFA) and confirmatory factor analysis (CFA). To evaluate the construct validity through exploratory factor analysis, we used the SPSS software. The results of the analysis are presented in Table 3.

Table 3 shows that the Kaiser-Meyer-Olkin (KMO) value for the information transparency dimension was 0.812, which exceeds the mini-

mum acceptable threshold of 0.50, in accordance with Kaiser's (1974) criterion. This indicates that the sample size was adequate and suitable for conducting exploratory factor analysis (EFA). Additionally, the eigenvalues (E.V) for all dimensions of the independent variable (administrative transparency) were greater than the benchmark of 1.0, with information transparency (9.12), decision-making transparency (4.10), and communication transparency (2.20) scoring highest. The total variance explained by these three factors reached 64.77%, which reflects a high explanatory power and indicates that the instrument effectively captures the construct of administrative transparency.

Regarding the dependent variable (organizational entrepreneurial orientation), the eigenvalue was 8.75, with a variance explained of 39.80%, and a high KMO value of 0.892, suggesting excellent sampling adequacy and strong construct validity. As for the moderating variable (organizational culture), the eigenvalue reached 6.90, with a variance explained of 66.20%, and a KMO value of 0.772, all of which indicate that the measurement tool used for the study's main variables possesses a strong level of construct validity and is appropriate for subsequent statistical analysis.

To test the confirmatory factor validity, we used the AMOS software. The results of the analysis were as follows. Figure 2 presents the confirmatory factor analysis for the independent variable (administrative transparency) based on AMOS output. It displays the standardized regression weights (factor loadings) for each item within the dimensions of the independent variable, which are expected to represent components of their respective constructs.

Table 3. Exploratory factor analysis

Variable	Eigenvalue (E.V)	Variance Explained (%)	KMO Value
Independent Variable: Administrative Transparency			
Information Transparency	9.12	32.40	0.812
Decision-Making Transparency	4.10	17.25	
Communication Transparency	2.20	15.12	
Total	–	64.77%	
Dependent Variable: Organizational Entrepreneurial Orientation			
	8.75	39.80	0.892
Moderating Variable: Organizational Culture			
	6.90	66.20	0.772

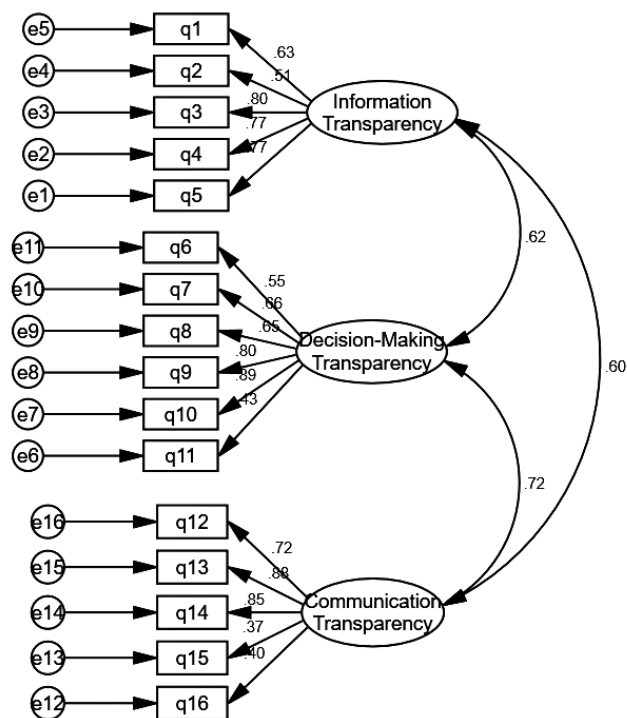


Figure 2. Confirmatory factor analysis of the independent variable (administrative transparency)

Figure 2 illustrates a confirmatory factor analysis (CFA) model for the independent variable administrative transparency, comprising three latent constructs: information transparency, decision-making transparency, and communication transparency. Each dimension is measured by a set of observed items (q1–q16). The arrows indicate standardized factor loadings, reflecting the strength of the relationship between each item and its underlying construct.

The factor loadings for information transparency range from 0.54 to 0.80, which are statistically acceptable and indicate good convergent validity (Hair et al., 2019). For decision-making transparency, loadings range from 0.43 to 0.89. Although item q10 has a relatively low loading (0.43), it may still be retained if the overall construct reliability remains high (Byrne, 2016). Communication transparency shows loadings between 0.37 and 0.85. Item q14 has a loading of 0.37, which is below the recommended threshold of 0.50 and may require revision or removal to enhance model fit.

Figure 3 presents the confirmatory factor analysis for the dependent variable (organizational entrepreneurial orientation) based on AMOS output.

It displays the standardized regression weights (factor loadings) for each item of the independent variable, which are expected to represent components of their respective constructs.

The factor loadings range from 0.43 to 0.82, which are within the statistically acceptable threshold, as values above 0.50 are generally considered adequate (Hair et al., 2019). Items q22, q24, and q26 demonstrated the strongest loadings (0.79, 0.82, and 0.61, respectively), suggesting that these items are the most representative of entrepreneurial orientation.

Item q23 showed the lowest factor loading (0.43), which, while still acceptable, may warrant further examination to ensure its consistency with the construct. Overall, the model reflects a well-structured and coherent latent construct, reinforcing the construct validity of the scale and supporting its appropriateness for use in structural equation modeling (SEM).

Figure 4 presents the confirmatory factor analysis for the dependent variable (organizational culture) based on AMOS output. It displays the standardized regression weights (factor loadings) for

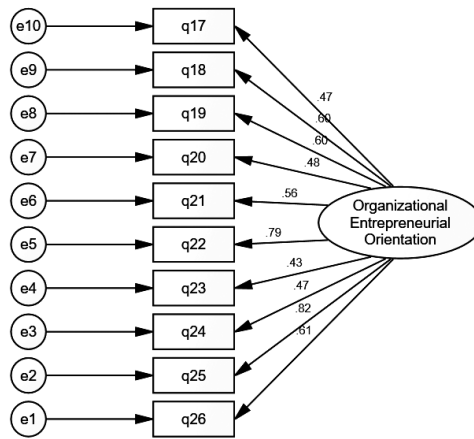


Figure 3. Confirmatory factor analysis of the dependent variable (organizational entrepreneurial orientation)

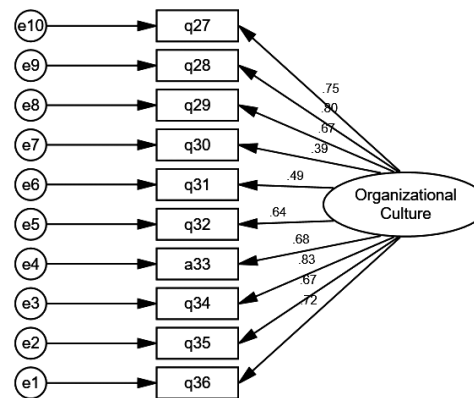


Figure 4. Confirmatory factor analysis of the dependent variable (organizational culture)

each item of the moderating variable, which are expected to represent components of their respective constructs.

The purpose of testing the reliability of the study instrument is to verify the consistency and internal stability of the respondents' answers across the various items, as well as the overall coherence of the instrument. To achieve this, Cronbach's Alpha was used as the reliability coefficient. A value of α

≥ 0.70 is considered acceptable, while values approaching 1.00 indicate a higher level of reliability (Sekaran & Bougie, 2016). Table 4 presents the results of the reliability test for each dimension of the study variables.

The results in Table 4 demonstrate that the study instrument exhibits high internal consistency across all measured dimensions. Each Cronbach's Alpha value exceeds the acceptable threshold

Table 4. Instrument reliability test

No.	Dimension	Cronbach's Alpha (α)
1	Information Transparency	0.822
2	Decision-Making Transparency	0.837
3	Communication Transparency	0.811
4	Organizational Entrepreneurial Orientation	0.859
5	Organizational Culture	0.903
All Items Combined		0.933

of 0.70, indicating reliable measurement scales (Sekaran & Bougie, 2016). Specifically, values ranged from 0.811 to 0.903 for the individual dimensions, reflecting strong reliability for information transparency, decision-making transparency, communication transparency, entrepreneurial orientation, and organizational culture. Moreover, the overall reliability of the instrument, with a combined alpha value of 0.933, confirms excellent consistency across all items and reinforces the instrument's suitability for advanced statistical analysis and hypothesis testing.

After verifying the validity and reliability of the study instrument, the respondents' evaluations of the study variables were analyzed based on the means of their responses. To achieve this, descriptive statistical methods were used, including means, standard deviations, and relative importance. The results are presented in Table 5.

Table 5 indicates that respondents rated all study dimensions as highly important, as reflected in the arithmetic means, which ranged from 3.992 to 4.460. The highest-rated dimension was decision-making transparency, with a mean of 4.460, ranking first, which suggests that employees in the Jordanian Customs Department perceive a high degree of clarity and involvement in decision-making processes. This was followed closely by communication transparency (mean = 4.446) and organizational entrepreneurial orientation (mean = 4.416), indicating strong perceptions of open communication and proactive, innovative behavior within the organization.

The dimension of information transparency ranked fourth with a mean of 4.408, yet still within the high importance category. Organizational culture had a slightly lower mean of 3.992, though it remained in the "high" category, indicating a generally favorable perception of the Department's

prevailing values and norms. Notably, the overall score for administrative transparency was 4.432, reaffirming the institution's commitment to openness, clarity, and integrity in administrative practices.

These findings suggest that the organizational environment in the Jordanian Customs Department supports transparency and entrepreneurial behavior, both of which are essential for institutional effectiveness and adaptive performance.

Before testing the study hypotheses, we conducted a model fit assessment to evaluate how well the proposed model fits the actual data. This aims to evaluate the goodness of fit of the proposed model with the actual study data using a set of commonly accepted fit indices in structural equation modeling (SEM), as implemented in AMOS. The evaluation is based on multiple indicators (Chi-Square/df, RMSEA, CFI, GFI, TLI, SRMR), which help determine the discrepancy between the observed data and those predicted by the theoretical model. Table 6 presents the results of the model fit assessment.

Table 6 demonstrates that the proposed model exhibits a high level of goodness of fit with the actual data. All indices fall within the statistically accepted thresholds as recommended by Hair et al. (2019). In particular, the RMSEA value (0.049) indicates a strong fit, and values of CFI, TLI, and GFI all exceed 0.90, which further confirms the model's adequacy in capturing the data structure.

Moreover, the low SRMR value (0.045) suggests minimal residual differences between the observed and estimated covariances, enhancing the model's reliability. Therefore, the proposed structural model fits the data well and supports the overall validity of the research framework.

Table 5. Mean and relative importance of respondents' evaluations of study variables and dimensions

No.	Dimension	Mean	Relative Importance
1	Information Transparency	4.408	High
2	Decision-Making Transparency	4.460	High
3	Communication Transparency	4.446	High
4	Organizational Entrepreneurial Orientation	4.416	High
5	Organizational Culture	3.992	High
6	Administrative Transparency (Overall)	4.432	High

Table 6. Model fit indices

No.	Fit Index	Recommended Threshold	Actual Value	Interpretation
1	Chi-Square (χ^2)	Non-significant ($p > 0.05$)	240.36 ($p = 0.071$)	Non-significant → Good fit
2	Chi-Square / Degrees of Freedom (CMIN/DF)	< 3	1.87	Very good fit
3	Root Mean Square Error of Approximation (RMSEA)	< 0.08	0.049	Acceptable and appropriate
4	Comparative Fit Index (CFI)	> 0.90	0.957	Excellent fit
5	Goodness of Fit Index (GFI)	> 0.90	0.918	Very good fit
6	Tucker-Lewis Index (TLI)	> 0.90	0.941	Strong fit
7	Standardized Root Mean Square Residual (SRMR)	< 0.08	0.045	Low → Indicates good model fit

Table 7. Testing the effect of administrative transparency on organizational entrepreneurial orientation

Dependent Variable	Model Summary		ANOVA			Coefficients				
	R	R ²	F	Df	Sig F*	Item	B	Std. Error	T	Sig t*
Entrepreneurial Orientation	0.579	0.335	950.621	1	0.000	Constant	2.171	0.201	10.781	0.000
						Administrative Transparency	0.509	0.045	11.228	0.000

Note: * The effect is statistically significant at the level ($\alpha \leq 0.05$).

To test H1, simple linear regression analysis was conducted. The results are presented in Table 7.

Table 7 demonstrates that administrative transparency has a statistically significant effect on organizational entrepreneurial orientation. The correlation coefficient (R) is 0.579, indicating a moderate positive correlation between the two variables. The coefficient of determination (R^2) is 0.335, indicating that 33.5% of the variance in entrepreneurial orientation is explained by administrative transparency. The ANOVA test shows that the regression model is statistically significant, with $F = 126.059$ and a p -value < 0.001 , confirming that the model is valid for predicting the dependent variable. In the coefficients table, the regression coefficient (B) for administrative transparency is 0.509, indicating that a one-unit increase in transparency is expected to increase the entrepreneurial orientation score by 0.509. The associated t -value (11.228) is statistically significant (< 0.001), which strongly supports the acceptance of the alternative hypothesis.

Thus, administrative transparency has a significant and positive effect on organizational entrepreneurial orientation within the Jordanian Customs Department.

Table 8 presents the results of testing the effect of information transparency, as a dimension of administrative transparency, on organizational entrepreneurial orientation using simple linear regression analysis (H1-1). The correlation coefficient (R) is 0.489, indicating a moderate positive relationship between information transparency and entrepreneurial orientation. The coefficient of determination (R^2) is 0.248, which means that information transparency explains 24.8% of the variance in entrepreneurial orientation. The ANOVA test shows that the regression model is statistically significant, with $F = 82.433$ and $\text{Sig} = 0.000$, which is less than the accepted significance level of $\alpha \leq 0.05$. This confirms that the model is suitable for explaining the relationship. The regression coefficient (B) for information transparency is 0.610, which is positive and statistically significant (Sig

Table 8. Testing the effect of information transparency on organizational entrepreneurial orientation

Dependent Variable	Model Summary		ANOVA			Coefficients				
	R	R ²	F	Df	Sig F*	Item	B	Std. Error	T	Sig t*
Entrepreneurial Orientation	0.489	0.248	334.28	1	0.000	Constant	1.738	0.299	718.5	0.000
						Information transparency	0.610	0.067	970.9	0.000

Note: * The effect is statistically significant at the level ($\alpha \leq 0.05$).

Table 9. Testing the effect of decision-making transparency on organizational entrepreneurial orientation

Dependent Variable	Model Summary		ANOVA			Coefficients				
	R	R ²	F	Df	Sig F*	Item	B	Std. Error	T	Sig t*
Entrepreneurial Orientation	0.635	0.404	823.961	1	0.000	Constant	1.478	0.227	025.6	0.000
						decision-making transparency	0.664	0.051	310.31	0.000

Note: * The effect is statistically significant at the level ($\alpha \leq 0.05$).

= 0.000), and the *T*-value of 9.079 further supports the strength of this effect.

Accordingly, information transparency has a significant and positive effect on organizational entrepreneurial orientation.

Table 9 presents the results of testing the effect of decision-making transparency on organizational entrepreneurial orientation using simple linear regression analysis (H1-2). The correlation coefficient (*R*) is 0.635, indicating a strong positive relationship between decision-making transparency and entrepreneurial orientation. The coefficient of determination (*R*²) is 0.404, which means that decision-making transparency explains 40.4% of the variance in organizational entrepreneurial behavior. The ANOVA test confirms that the model is statistically significant, with an *F*-value of 169.328, a degree of freedom (*df*) = 1, and a *p*-value of 0.000, which is below the significance level of $\alpha \leq 0.05$. This supports the model's validity. The regression coefficient (*B*) for decision-making transparency is 0.664, indicating that for each one-unit increase in transparency, entrepreneurial orientation increases by 0.664 units. The *T*-value of 13.013 and the significance value (Sig *t* = 0.000) confirm a strong, statistically significant effect.

Thus, decision-making transparency has a positive and significant impact on organizational entrepreneurial orientation.

Table 10 presents the results of testing the effect of communication transparency on organizational entrepreneurial orientation using simple linear regression analysis (H1-3). The correlation coefficient (*R*) is 0.172, indicating a weak positive relationship between communication transparency and entrepreneurial orientation. The coefficient of determination (*R*²) is 0.030, meaning that only 3.0% of the variance in entrepreneurial orientation is explained by communication transparency. Despite the weak association, the ANOVA test shows that the regression model is statistically significant, with an *F*-value of 7.652, *df* = 1, and Sig *F* = 0.006, which is below the threshold of $\alpha \leq 0.05$. This indicates the model is statistically valid. The regression coefficient (*B*) for communication transparency is 0.253, with a *T*-value of 2.766 and Sig *t* = 0.006, confirming a significant but weak effect.

Therefore, communication transparency has a statistically significant yet weak positive effect on organizational entrepreneurial orientation.

To test the second hypothesis, hierarchical regression analysis was conducted to examine the moderating role of organizational culture in enhancing the effect of the dimensions of administrative transparency on organizational entrepreneurial orientation.

Table 11 presents the results of the hierarchical regression analysis testing the moderating role of organizational culture in the relationship between

Table 10. Testing the effect of communication transparency on organizational entrepreneurial orientation

Dependent Variable	Model Summary		ANOVA			Coefficients				
	R	R ²	F	Df	Sig F*	Item	B	Std. Error	T	Sig t*
Entrepreneurial Orientation	0.172	0.030	256.7	1	0.006	Constant	3.299	0.406	031.8	0.000
						communication transparency	0.253	0.091	667.2	0.006

Note: * The effect is statistically significant at the level ($\alpha \leq 0.05$).

Table 11. Hierarchical regression to test the moderating role of organizational culture on the effect of administrative transparency dimensions on entrepreneurial orientation

Dependent Variable	Independent Variables	Step 1			Step 2		
		B	t value	Sig t*	B	t value	Sig t*
Entrepreneurial Orientation	Administrative Transparency	0.509	11.228	0.000	0.355	158.8	0.000
	Organizational Culture				0.501	11.066	000.0
	R ² (Coefficient of Determination)		0.335			0.554	
	ΔR ² (Change in R ²)		0.335			0.219	
	ΔF (Change in F-value)		126.059			122.450	
	Sig ΔF		0.000			0.000	

Table 12. Summary of hypotheses testing results

Hypothesis	Result
H1: There is a statistically significant effect of administrative transparency (combined dimensions) on organizational entrepreneurial orientation.	Accepted
H1-1: There is a statistically significant effect of information transparency on organizational entrepreneurial orientation.	Accepted
H1-2: There is a statistically significant effect of decision-making transparency on organizational entrepreneurial orientation.	Accepted
H1-3: There is a statistically significant effect of communication transparency on organizational entrepreneurial orientation.	Accepted
H2: There is a statistically significant moderating effect of organizational culture on the relationship between administrative transparency and entrepreneurial orientation.	Accepted

administrative transparency and organizational entrepreneurial orientation.

In Step 1, the regression coefficient for administrative transparency was $B = 0.509$, with a t -value = 11.228 and a significance level = 0.000, indicating a statistically significant direct effect. The coefficient of determination (R^2) was 0.335, meaning that administrative transparency alone explains 33.5% of the variance in entrepreneurial orientation. In Step 2, after including the moderating variable (organizational culture), R^2 increased to 0.554, suggesting that the combined model explains 55.4% of the variance. The regression coefficient for organizational culture was $B = 0.501$, also statistically significant ($t = 11.066$, Sig = 0.000). Furthermore, the change in R^2 (ΔR^2) = 0.219 indicates a substantial improvement in model explanation, and the change in the F -value ($\Delta F = 122.450$, Sig $\Delta F = 0.000$) confirms the significance of this improvement.

These results lead to the conclusion that organizational culture significantly moderates the relationship between administrative transparency and entrepreneurial orientation, by enhancing the positive effect of transparency within the organizational context of the Jordanian Customs Department.

4. DISCUSSION

The study results revealed a statistically significant effect of administrative transparency, with its three dimensions (information transparency, decision-making transparency, and communication transparency), on organizational entrepreneurial orientation among employees in the Jordanian Customs Department (Table 12). The regression analysis showed a correlation coefficient of $R = 0.579$ and a coefficient of determination $R^2 = 0.335$, indicating that administrative transparency explains 33.5% of the variance in entrepreneurial orientation. The F -value was 126.059, statistically significant at $p = 0.000$, which supports the acceptance of H1. This positive effect can be explained by the fact that increasing transparency within organizations fosters an environment of trust and openness, encouraging employees to engage in entrepreneurial behaviors such as innovation, initiative, and responsibility-taking. When information is clear, decisions are transparent, and communication is open, employees feel involved and empowered, which enhances their motivation to contribute meaningfully to the organization's progress.

This result is supported by several previous studies. Hamdan and Obeidat (2017) emphasized that transparency strengthens participatory culture

and organizational trust, which positively influences entrepreneurial behavior. Serhan (2020) also affirmed that transparency forms the foundation for fostering organizational belonging and creative motivation in the workplace. Similarly, Gupta (2021) found that transparency is strongly linked to impactful entrepreneurial practices, while Ljungholm (5102) demonstrated that transparent management leads to higher levels of performance and employee commitment in the public sector. Accordingly, administrative transparency can be considered a fundamental organizational practice that significantly enhances entrepreneurial orientation, especially in transformation-focused public institutions like the Jordanian Customs Department.

The study revealed statistically significant effects for all three dimensions of administrative transparency, information transparency, decision-making transparency, and communication transparency on organizational entrepreneurial orientation among employees in the Jordanian Customs Department, supporting the three sub-hypotheses. For H1-1, the regression analysis showed a correlation of $R = 0.489$ and $R^2 = 0.248$, indicating that information transparency explains 24.8% of the variance in entrepreneurial orientation ($F = 82.433$, $\text{Sig} = 0.000$). This suggests that providing employees with accurate and accessible information enhances their trust in management and encourages proactive, entrepreneurial initiatives. Gupta (2021) supports this by demonstrating that transparent information flows significantly foster innovation behavior in public institutions. In H1-2, decision-making transparency had the strongest effect among the three dimensions, with $R = 0.635$ and $R^2 = 0.404$, meaning it explains 40.4% of the variance. The regression coefficient $B = 0.664$ was also high and statistically significant. This implies that involving employees in decision-making processes increases their sense of empowerment and drives entrepreneurial conduct. Hamdan and Obeidat (2017) affirmed this relationship, stating that participatory decision-making cultivates a culture conducive to entrepreneurial behavior. For H1-3, although the relationship between communication transparency and entrepreneurial orientation was weaker ($R = 0.172$, $R^2 = 0.030$), it was still statistically significant ($\text{Sig} = 0.006$). This indicates that open communication contributes to reducing ambiguity and promoting

clarity, which supports employees in adopting innovative behaviors. Serhan (2020) also found that effective communication boosts motivation and encourages initiative within organizations.

In summary, these results confirm the importance of reinforcing all dimensions of administrative transparency to foster entrepreneurial orientation, especially in public sector institutions undergoing modernization and reform.

The results of the study revealed a statistically significant moderating effect of organizational culture on the relationship between administrative transparency and organizational entrepreneurial orientation in the Jordanian Customs Department, supporting the acceptance of H2.

Hierarchical regression analysis showed that including organizational culture in the model significantly increased the explanatory power, with the coefficient of determination rising from $R^2 = 0.335$ in the base model to $R^2 = 0.554$ after including the moderator. The increase in explained variance ($\Delta R^2 = 0.219$) and the significant change in the F -value ($\Delta F = 122.450$, $\text{Sig} \Delta F = 0.000$) confirm the statistical significance of this moderating role.

This result can be interpreted by recognizing that a supportive organizational culture, characterized by openness, collaboration, and innovation, acts as a necessary environment for transparency to be effectively translated into entrepreneurial behavior. Without a strong culture, the impact of transparency may be diminished, whereas a vibrant culture amplifies the positive effects of transparent practices by motivating employees to innovate and take initiative. These findings are consistent with prior studies, such as Schein (2010), who argued that organizational culture provides the context for interpreting and responding to institutional values and leadership. Khaldi et al. (2022) emphasized that organizational flexibility and innovation are closely tied to the prevailing cultural model.

In conclusion, organizational culture should not be viewed as a peripheral factor but rather as a central catalyst that activates and strengthens the influence of administrative transparency on entrepreneurial orientation, particularly within public institutions aiming for transformation and sustainability.

CONCLUSION

This study aimed to test the effect of administrative transparency (disaggregated into information, decision-making, and communication transparency) on organizational entrepreneurial orientation, and to assess whether organizational culture strengthens this relationship in the Jordanian Customs Department. The key results show a positive and significant association between overall transparency and entrepreneurial orientation, with decision-making transparency exerting the strongest effect, followed by information transparency, while communication transparency is significant but comparatively weaker; hierarchical regression further indicates that adding organizational culture substantially increases the model's explanatory power (from $R^2 = 0.335$ to 0.554), evidencing a strengthening (moderating) role.

Accordingly, the study concludes that institutionalizing transparent decision procedures and information disclosure, embedded within a participatory, trust-based culture, can meaningfully elevate entrepreneurial orientation in public organizations; it therefore recommends integrating supportive cultural dimensions into administrative policies, formalizing clear communication channels, and aligning transparency-and-entrepreneurship indicators with performance and incentive systems to sustain impact.

AUTHOR CONTRIBUTIONS

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