

American Journal of **Public Policy and Administration** (AJPPA)



**Impact of Transparency on Public Trust in a Government
Charity and Gaming Office as Mediated by Corporate
Social Responsibility**

Ellyn A. Ostan & Dr. Alger P. Dura



Impact of Transparency on Public Trust in a Government Charity and Gaming Office as Mediated by Corporate Social Responsibility



Ellyn A. Ostan^{1*} & Dr. Alger P. Dura²

¹Graduate School Student, Master in Public Administration, University of Mindanao

²Faculty, Doctor in Public Administration, University of Mindanao



Article history

Submitted 18.08.2024 Revised Version Received 24.09.2024 Accepted 30.10.2024

Abstract

Purpose: This study investigated the mediating role of corporate social responsibility (CSR) on the relationship between transparency and public trust in a government and charity gaming office in Davao City.

Materials and Methods:

Using a quantitative, mediating design, samples of 300 clients were selected using stratified sampling surveyed through standardized modified instruments. The gathered data was analyzed using Mean, Pearson r, Regression and Medgraph using Sobel z-test. The pertinent results were presented appropriately in tables.

Findings: The findings revealed an overall high level of transparency within the organization. Furthermore, the results demonstrated a very high level of public trust, as well as a very high level of CSR. The test of relationship revealed significant correlation among the variables. The mediation analysis revealed that CSR significantly mediated the relationship between transparency and public trust in the organization. The relationships between the variables are all significant; therefore, there is only partial mediation of CSR on the relationship between transparency and public trust. Partial mediation suggests that not only

is there a significant relationship between the mediator and the dependent variable but that there is also direct relationship between the independent and dependent variable.

Implications to Theory, Practice and Policy:

The study has uncovered significant implications for practice, theory, and policy regarding the relationships between transparency, public trust, and corporate social responsibility (CSR). It was found that transparency is closely linked to public trust and CSR. Specifically, a strong correlation was observed between transparency and public trust and between transparency and CSR. Additionally, a significant relationship was established between CSR and public trust. Given the overall high level of transparency observed, the researcher suggests that the PCSO branch in Davao City should maintain this level in this domain and focus on enhancing transparency across other indicators, particularly in terms of secrecy. To address this, it is recommended that the organization improve its information dissemination practices to clients. Moreover, future researchers must delve deeper into the relationships among transparency, public trust, and CSR, particularly within the context of Davao City or other regions of the country. More empirical studies on these variables need to be conducted in these specific contexts.

Thus, further research could provide valuable insights for both academia and policymaking.

Keywords: *Public Administration,*

Transparency, Public Trust, Government Charity, Gaming Office, Corporate Social Responsibility, Philippines

1.0 INTRODUCTION

‘Public office is a public trust’ (*Section 1, Article XI, The Constitution of the Republic of the Philippines 1987*) is the precept of democracy. In democratic societies, public trust is the driving power of the people as therein emanates their choices and decisions in matters of public governance. Prized yet elusive, democratic governments across the globe would very much like to earn public trust from its stakeholders, clients, constituents and from all people in general, from local to international environments. Hardin (1999) endorses this idea by claiming that contemporary literature commonly believes that trust of the people needs to be earned by government if it has to function well (Mabillard et al., 2016). Ironically though, in many forms where corruption is at the forefront, betrayal of public trust has been known to confront these very same democratic governments that give priority to the liberty and power of their citizens. Correspondingly, Government Owned and Controlled Corporations (GOCCs) in the Philippines are not exempt from the woes and scandals of corruption particularly the

GOCC setting of this current study (ABS-CBN, 2018; Inquirer, 2016; Various Social Media Posts, July 26-27, 2019). As part of President Aquino’s anti-corruption campaign, he passed into law the Republic Act (RA) No. 10149 or the GOCC Governance Act of 2011. This law aims to curb GOCC excesses and to ensure that GOCCs are managed with good governance through transparency, responsibility, accountability and with utmost degree of professionalism and effectiveness. Relatedly, transparency and Corporate Social Responsibility (CSR) may help improve the public trust on GOCCs.

Trust, as asserted by Yousaf, et. al. (2016), is an outcome of good governance. As government seeks to bring good governance principles into practice, citizens’ public trust in the government likewise increases (Yousaf, et. al., 2016). Hence, it is crucial to enhance and innovate ways of implementing good governance at GOCCs through the conduct of empirical studies. Cheema (2010) and Armstrong (2005) asserted that accountability, responsiveness and transparency being foundations of good governance are requisites in enhancing public trust (Beshi T.D., et al., 2019). This study will specifically examine empirically the relationship of transparency and how it affects public trust in the setting of a GOCC engaged in gaming operations and charity services. Likewise, the mediating effect of CSR into such relationship is to be measured and assessed.

Though the concept of transparency is not new, the focus and increase in relevance in public administration have only been given much attention in recent years (Fredotovic, 2018; Rawlins, 2009; Seavers, 2018) while the need and requirements for transparency within organizations have increased in various sectors such as the government, corporate, business and economics, non-profit and even in the field of education (Wehmeier, et al., 2012 in Fredotovic, 2018). Transparency is now seen as a key variable in increasing governmental trust (da Cruz, et al., 2015; Grimmlikhuijsen, 2012; Porumbescu, 2015; Veal, et al., 2011; Welch, et al., 2004 in Beshi T.D., et al., 2019). Transparency is the medium through which handling of government affairs are seen and disclosed to the public (Bannister, 2011; Beshi T.D., et al., 2019) thereby putting a stop to government secrecy, building up public trust and resulting to a better government (Veal, et al., 2011 in Beshi T.D., et al., 2019). Moreover, transparency has

also been linked to CSR, trust and ethics (Rawlins, 2009). The correlation of these key variables for organization-public relationships have been established by Ferguson (1984) and have evolved through other scholars such as Hon, et al. (1999) and Ledingham, et al. (2000). Organizations and societies have been recognizing the positive benefits of being caring to community and society, being open and honest. In an attempt to build trust with clients, there is a need for organizations to communicate CSR efforts including the need to be transparent even with issues and problem confronting the organization (Macys 2012; Steigrad 2010; Tu 2012 in Kang, et al., 2013). While Waddock, et al. (2007) contended that accountability to stakeholders is the fundamental of social responsibility while transparency is the foundation of accountability; Kang, et al., (2013) argued that the organization's transparency and CSR efforts are critical factors that influence trust positively.

PCSO is an 89-year-old GOCC, considered a champion for many Filipinos in terms of giving charitable assistance especially to the poor, the needy and the marginalized sector of the country. As it is uniquely popular to the masses for being a refuge and a hope to the sick, it also is popularly embattled with issues of anomalies and corruption that have been hounding the corporation. This has made some lawmakers, government executives and national leaders of the country consider the privatization of PCSO (Philippine Daily Inquirer, 2019; GMA News, 2020).

PCSO is a GOCC owned by the Philippine Government, supervised under the Office of the President. It is a chartered GOCC by the Republic Act No. 1169, otherwise known as Philippine Charity Sweepstakes Office (PCSO) Charter. Its mandate is to raise funds and provide funds for health programs, medical assistance and services, and charities of national character through the conduct of its games and lotteries. Said funds shall form part of the President's Presidential Social Fund intended to improve the country's social welfare. (*RA No. 1169*)

The PCSO holds and operates charity sweepstakes, races, and lotteries to earn revenues.

New games have also been introduced for variety, the newest of which is the SmallTown Lottery (STL). Furthermore, PCSO, being a charitable government office is known for its charity programs (PCSO Website, 2020), to name a few: Its flagship program, the Medical Assistance Program (MAP) that caters to the medical needs of Filipinos in need of financial augmentation on their medical needs; Patient Transport Vehicle (PTV) Donation Program to Local Government Units (LGUs) and government hospitals; Calamity Assistance for areas affected with disasters such as fire, earthquakes, typhoons, floods, pandemic, and; Mandatory Contributions to other government units and agencies. Also, in view of the RA 11223 otherwise known as the Universal Health Care (UHC) Act as approved by then President Rodrigo R. Duterte on February 20, 2019, the PCSO (along with PAGCOR, DOH, PHIC) is mandated to appropriate 40% of its Charity Fund, net of the Documentary Stamp Tax Payments and mandatory contributions.

From the preceding discussion of the background of the issues that have been hounding PCSO for many years, this study suggests to institute improvements in its system of good governance. On this account, this study is to be conducted to empirically examine the relationship of transparency and public trust and the mediating effect of CSR. Considering the magnitude and the responsibility of PCSO to maintain its relevance to the government and the public as a GOCC, it is the humble aim of this study to hopefully bring awareness

and insights for PCSO where it could make improvements and innovate on identified weaknesses and where it could magnify and intensify on identified best practices and strengths in terms of its transparency and CSR to bring about positive impact on public trust for the GOCC.

Although the concept of transparency is not new, its focus and increase in relevance in public administration have only been given much attention in recent years (Rawlins, 2009; Seavers, 2018). This claim according to Fredotovic (2018) is supported by various researchers in the field of transparency, among others: Ahn, et al. (2011); Bannister, et al. (2011); de Fine Licht (2014a); French (2011); Grimmelikhuijsen, et al. (2013); Grimmelikhuijsen, et al. (2012); Kim, et al. (2012); Lathrop, et al. (2010). Likewise, transparency has been considered the new norm (Koivisto, 2016), the global norm and the “transparency turn” (Petersi, et al. 2013). Moreover, the need and requirements for transparency within organizations have increased in various sectors such as the government, corporate, business and economics, non-profit and even in the field of education (Wehmeier, et al., 2012 in Fredotovic, 2018); Whereas financial and higher education institutions, insurance and healthcare agencies have been subjected to stricter regulatory standards (Brown, 2017).

Based on the writings of 18th century philosophers Bentham, Kant and Rousseau, transparency is seen as a basic human right and moral obligation for citizens to have access to information held by authorities (Mabillard et al., 2016). The 1948 United Nations Charter would later prescribe this as the right to seek and provide information to encourage harmony and democracy (Mabillard et al., 2016). This was further supported by Sullivan (1965), who claimed that people not only have the right to information but also the right to participate in decisions affecting them. Years later, Pearson (1989), called this the higher values where the others’ interests and views are taken into account. Correspondingly, Rawlins (2009), considered it “the moral essence of transparency” affirming that based on literature, the moral responsibility of transparency is attained when there is organizational accountability and when sufficient information is provided to stakeholders enabling them to make informed decisions.

Political scientists generally define transparency as the concept of allowing the public to obtain information with regard to the workings and structures of a given organization; Transparency, openness and disclosure are considered synonymous (Etzioni, 2014). However, it is contended that disclosure or only providing information alone does not make transparency; in fact, disclosure alone, cannot serve transparency’s aim in that “it can obfuscate, rather than enlighten,” (Rawlins, 2009). Important facts can be lost in a flood of information where it will take too much time and capability just to look for the relevant data (Balkin, 1999) and thus cause less understanding and less trust. Transparency is not merely giving of information but amplifying comprehension (Wall, 1996).

Currently, public administration literature and practices consider transparency as an important component for strategic governance. Holzner, et al., (2006) regarded transparency’s global importance as a governance strategy that could influence trust and could potentially promote lasting unity and accord among societies of common interests. Governments have been into active implementation of legislations that promotes transparency in order to increase public trust. This became evident in the gain of popularity of access-to-information laws that has advanced in 100 countries (McIntosh 2014 in Mabillard et al., 2016).

Noteworthy, there are two kinds of transparency identified by Meijer, et al. (2012). First is the active transparency characterized by proactive and voluntary disclosure of information by the government to the public. Second is the passive transparency whereby release of information is based on requests from citizens on the basis of access to information laws. We have such laws as Freedom of Information (FOI) across the globe. In America, FOI Act was enacted as early as 1966 (Seavers, 2018). In the Philippines, FOI is a right laid by the Philippine Constitution (Sec. 7, Art. III, 1987 Constitution) but was only implemented in the Executive Branch of the government by

President Rodrigo Roa Duterte through passing Executive Order No. 2, Series of 2016 (*Executive Order 2, 2016*). The Judiciary Branch followed suit in 2019. The implementation required concerned agencies to create own FOI manuals.

Based on the functions of transparency taken from various literatures, Buijze (2013) concluded that transparency facilitates for the following: Stakeholders who can make informed decision-making and, outsiders are permitted to watch what a transparent organisation is doing. Likewise, Benson, et al. (2012) claimed that stakeholders expect organizations to demonstrate higher transparency with their information for purposes of analysis and decision-making. Generally, literature would relate transparency to such determinants such as trust, communication, and ethics. However, there are limited studies available that could provide evidence to the relationship (Fredotovic, 2018).

To conclude, related literature on transparency is among the concepts in public administration that is complex due to its multifaceted and multi-dimensional constructs. Many authors have considered the concept of transparency as a normative concept. Hence, the acceptability of transparency being a normative concept has been questioned by some authors for its lack of empirical evidence. Despite this, there has been an increasing demand for government and other public organizations for transparency. Although it has become popular in the world of research and even becoming the new normal, transparency is considered ambiguous in literature (Christensen, et. al., 2015; Hansen, et. al., 2015; Schnackenberg, et. al., 2016 in Fredotovic, 2018). Particularly, there is little agreement on its meaning, components, and empirical evidence to support positive results on transparency efforts (Albu, et. al., 2016; Grimmelikhuijsen, et. al., 2012 in Fredotovic, 2018).

Trust as asserted by Yousaf, et. al. (2016) is an outcome of good governance. Hence, when government tries to put principles of good governance into practice, it will not only meet the people's needs but also raise the public trust in the government (Yousaf, et. al., 2016). In contrast, when citizens believe that the government and the administrators are not able to meet their expectations and observe them be ineffective then it is likely that the public trust would decrease (Salminen, et. al., 2010 in Beshi T.D., et. al., 2019). The positive relationship of good governance and trust of citizens to the government is validated by other studies (Yousaf, et. al., 2016; Salminen, et. al., 2010 in Beshi T.D., et. al., 2019). From a holistic viewpoint, Popovski (2010) does not only consider trust to be a consequence but also a prerequisite of good governance. Despite contrary claims by some scholars, Blind (2010) argued that social and political forms of public trust is an indispensable component of democratic governance. He further claimed that good governance and trust are supportive of each other.

However, such claims have been opposed. Some scholars, including Bouckaert, et al.

(2003) dispute that trust and good governance's relationship is equivocal and not clearly established (Beshi T.D., et al., 2019). Furthermore, various scholars have claimed that the concept of trust is complex, ambiguous and multifaceted rendering trust to be hard to define and difficult to examine (Cheema 2010; Grimmelikhuijsen, et al., 2013; Van der Meer 2010 in Beshi T.D., et al., 2019). Likewise, some public relations scholars join in claiming that trust is multidimensional (Hall, 2006; Hon, et al., 1999; Huang, 2001; Kasperson, 1986; Ki, et al., 2007; Yang, 2007 in Oyer, 2008). As well, Watson (2005) observed that different fields of discipline had varied measures for trust. The same view still holds true. Based on a general review of studies on trust across disciplines, it can be perceived that view of trust is very diverse and highly contextual. This is affirmed in a study by Murtin, et al.(2018) whereby they conducted their research using convergent validity of measures considering that the survey measures for same trust construct have different indicators.

Hon, et al. (1999) provided important inputs for trust in a context of relationship between public relations (Oyer, 2008). Among such contributions have been trust definition and dimensions. Hon, et al. (1999) defined trust as the individual's level of confidence as well as the willingness to open to another. Further, they established three clear measures of trust as follows: competence, dependability and integrity. These dimensions were briefly defined as: Competence is *the belief that an organization has the ability to do what it says it will do*; Dependability is *the belief that an organization will do what it says it will do*, and, Integrity is *the belief that an organization fair and just*. These measures have been tested with specific questions and these same measures and questions are adapted for the purpose of this study.

CSR as a concept has no generally accepted definition yet in the literature (Barić, 2017; Kim, et al., 2016; McWilliams, et al., 2006; Sulphey, 2017; Zhao, 2017). The challenge of arriving at a consensus for a universal definition is attributed to the cited varying factors such as the complexity of the CSR concept (Barić, 2017), the broad scope of the concept encompassing diverse disciplines (Zhao, 2017), and the differing interpretations of the concept relative to the varied interests of stakeholders (Barić, 2017; Zhao, 2017). Interestingly, Jones, et. al. (2009) expressed their view that given the conflicting objectives of numerous stakeholders, it is unlikely that a single cohesive definition can be settled upon (Sulphey, 2017).

Nonetheless, various studies define CSR as follows: referring to actions or engagements of an organization that tend to promote social good, beyond the company's interests and what is required by law (McWilliams, et al., 2006); on organization's social contract with its interests group or stakeholders (Sulphey, 2017); As gathered, the general characteristic of CSR is primarily attributed to the organization's position and relationship with society and stakeholders that promote the welfare and interest of the parties involved. Anyhow, Friedman (1962) had a different belief as compared to the mentioned CSR definitions. His contention was that management of organizations' sole obligation refers to optimizing profits of its owners and shareholders asserting that social problems should be the responsibility of free market economic system.

Despite CSR being regarded as a complex and multidimensional phenomenon (Zhao, 2017), certain events or activities that are inherently good to the society are considered within the context of the CSR. Widely regarded activities that are generally beneficial for society are environmental preservation initiatives or environmental protection programs (Ida, et al., 2017; McWilliams, et al., 2006; Zhao, 2017) made viable by corporate ethics and the

implementation of ecologically sustainable business practices (McWilliams, et al., 2006). Another primary CSR practice will be to participate in voluntary work or a wide variety of benevolent or charitable corporate activities (Jali, et al., 2017; Zhao, 2017).

Over the years, the PCSO's name and some other GOCCs have constantly been dragged in negative publicity over alleged corruption and bad governance. PCSO is uniquely popular to the masses for being a refuge and a hope to the sick, but it also is popularly embattled with issues of anomalies and corruption that hounded the corporation. The GOCC has had to suffer countless controversies, scandalous headlines in mass media of alleged corruptions within the organization, numerous investigation hearings that were invariably been conducted by the lawmakers, varied legal suits filed through the Ombudsman for plunder and corruption cases due to misuse and misappropriation of PCSO funds, among others. This has made some lawmakers, government executives and national leaders of the country think and consider the privatization of PCSO (Philippine Daily Inquirer, 2019; GMA News, 2020). Correspondingly and in consideration of the global scarcity of empirical studies linking the relationships of transparency, CSR and trust, this researcher wishes to contribute to the literature through this current study.

Particularly, this study hopes to bring additional inputs to the literature of transparency, CSR and public trust in the gaming and charity GOCCs. Additionally, given the scope of the GOCC's obligation to sustain its relevance to the government and the public, this current study aims to find out the relationship dynamics of transparency and trust and the effect of CSR on it to reinforce weaknesses and to magnify best practices in terms of transparency and CSR efforts that should bring about positive impact on public trust. And finally, as an employee of PCSO and as a researcher, may this current study bring better understanding on the dynamics of good governance through the concepts of transparency, CSR and trust. The added proficiency in the subject area would present personal and professional benefit to this researcher.

For many international organizations, establishing and preserving consumer trust depends on transparency and corporate social responsibility (CSR). These principles uphold responsibility, ethical conduct, and active engagement with stakeholders, improving the organization's legitimacy and reputation.

Transparency is not only limited to government agencies. Multinational Corporations and International Organizations have also used it to promote public trust among their consumers and constituents. For example, Multinational internet giants like Microsoft and Google publish yearly sustainability reports and disclose their data privacy practices. This transparency informs stakeholders about their environmental impact and governance and builds trust in their commitment to ethical standards (Blowfield & Murray, 2014). Similarly, businesses in the automobile industry, such as Toyota and Volkswagen, have launched corporate social responsibility programs that center on environmental sustainability and safety regulations. According to Carroll and Shabana (2010), Toyota and Volkswagen have proactively responded to social concerns by prioritizing hybrid technology and investing in electric vehicles. This has helped them gain the trust of environmentally sensitive consumers. Generally, CSR and transparency provide a universal framework for building public trust in government, non-government organizations and private companies. With these, public or private organizations may gain a competitive advantage while enhancing global social

wellbeing by harmonizing their business processes with ethical standards and stakeholder expectations.

Problem Statement

Generally, literature would relate transparency to such determinants such as trust, communication, and ethics; however there are limited studies available that could provide evidence to the relationship (Fredotovic, 2018). Seavers (2018) further claims that though theoretically transparency enhances trust, the sparse quantitative scholarly studies yield inconsistent results. Particularly, there is scarcity of empirical studies that can correlate the effect of governmental transparency to trust (de Fine Licht, 2011 in Fredotovic, 2018). Likewise, empirical studies associating CSR, transparency and trust are very scarce. Due to the lacking studies and with the passing of Executive Order No.

2, Series of 2016 (Executive Order 2, 2016) by President Rodrigo Roa Duterte implementing the Freedom of Information (FOI) at the executive branch of the government, this current study aims to further investigate empirically the relationships of transparency, CSR and trust in the setting of a government corporation particularly in a government gaming and charity office here in Davao City wherein to the best of this researcher's knowledge this study is the first of its kind for this GOCC. Despite the implementation of Executive Order 2, Freedom of Information (FOI), there are still issues in the government that affect the public's trust. PCSO is no exception, as the public has questioned it due to the controversy surrounding fixing lotto winners, a program of PCSO. This issue caused distrust in the public as PCSO was not transparent on the said issue, tarnishing its accountability and reputation as a government organization (Fernandez, 2024).

Furthermore, this study desires to bring additional inputs to the literature of transparency, CSR and public trust, particularly in the gaming and charity GOCCs. And lastly, given the scope of the GOCC's obligation to sustain its relevance to the government and the public, this current study aims to find out the relationship dynamics of transparency and trust and the effect of CSR on it to reinforce weaknesses and to magnify best practices in terms of transparency and CSR efforts that should bring about positive impact on public trust.

As part of the government bureaucracy in the Philippines, the PCSO Davao City office is a critical case study investigating the relationship between transparency, Corporate Social Responsibility (CSR), and public trust in government charity and gambling operations. Located in one of the Philippines' most prominent cities, this office manages operations critical to community welfare and revenue generation within the XI region. These operations require substantial public participation and scrutiny, highlighting the necessity of transparency in ensuring their legitimacy and effectiveness.

Objectives of the Study

This study aims to determine the mediating effect of corporate social responsibility on the relationship between transparency and public trust in a government and gaming office in Davao City. The study objectives are: to determine the level of transparency in a government charity and gaming office in Davao City in terms of participation, substantial information, accountability and secrecy; to ascertain the level of public trust in a government charity and gaming office in Davao City in terms of integrity, dependability and competence; to identify the level of corporate social responsibility in a government charity and gaming office in

Davao City; to establish the significance of the relationships between transparency and public trust, transparency and CSR, and CSR and public trust; and, to determine the significance of the mediation of CSR on the relationship between transparency and public trust.

Relevant to the objectives of this study, the following hypotheses are to be tested at .05 level of significance: that there is no significant relationship between transparency and public trust; that there is no significant relationship between transparency and CSR; that there is no significant relationship between CSR and public trust; and, that CSR has no significant mediating effect on the relationship between transparency and public trust.

The variables of this study are discussed in this section. The independent variable of the study is Transparency with the dimensions *Participation, Substantial Information, Accountability* and *Secrecy*. Moreover, the dependent variable is public trust wherein its dimensions are *Integrity, Dependability* and *Competence*. Further, the mediating variable is CSR. This study shall empirically examine the impact of transparency on public trust as well as the mediating effect of the CSR on that relationship. The study shall be conducted at a government charity and gaming office in Davao City

Theoretical Framework

These days, most organizations adopt various methodologies for CSR implementation. Contrary to common CSR approach, it is observed that organizations mostly implemented CSR thru representing only the interest of the shareholders' disregarding the interest of the community (Brin, et. al., 2019). Some of the most important CSR models and theories are; the Carroll Theory or The Carroll Pyramid Theory by Carroll, (2016); the Triple Bottom Line Theory by Elkington, (1998); and, the Stakeholder Theory by Freeman, (2017). Brin, et. al., (2019), have tested and evaluated the three CSR theories to come up with each strength and challenges. This could serve as guide for organizations in choosing the most strategic and appropriate approach that would give the best results for the company.

The result of the study gave the following accounts (Brin, et. al., 2019) as follows; the Carroll CSR Theory or The Carrol Pyramid Theory which originally was based on the works of Brusseau, (2011) takes into consideration four responsibilities as its strengths namely economic, legal, ethical and philanthropic (arranged in its order of priority). The benefit of implementing the theory is believed to bring good image and reputation to the organization. Furthermore, these theories provide additional arguments on the duties and implications of government operations. Carroll's model emphasizes economic, legal, ethical, and philanthropic duties and tackles the significance of aligning government operations with society's standards. Fulfilling these responsibilities can help a government charity and gaming agency gain public trust by displaying a dedication to ethical practices and community welfare. However, implementing the theory could be challenging in that it entails considerable time and effort to implement it in those external circumstances for society and environment needs to be examined.

On the other hand, the Triple Bottom Line Theory takes its strengths from its economic, social and environmental responsibilities. It is said to be beneficial as it is supportive of an organization's sustainability. The challenge is on how to keep a balance of the

responsibilities. Furthermore, the Triple Bottom Line Theory, which emphasizes economic, social, and environmental dimensions, identifies sustainability as a crucial goal. Balancing financial viability with social and environmental implications is critical for a government office's long-term success and public trust. The latter encourages government agencies to consider financial outcomes and the more considerable societal and environmental consequences of their actions.

Finally, the Stakeholders Theory draws strength given its commitment to the interests of various stakeholders. This theory further enhances our understanding within this context. In a government charity and gaming office, stakeholders include beneficiaries, taxpayers, regulatory bodies, and advocacy groups. Aligning stakeholder interests through transparent communication and proactive CSR initiatives can foster collaborative relationships and strengthen public trust in governmental operations. It is beneficial in an exceptional manner in that it could foster strong relationships in its business and community aspects. When effectively implemented, it surely will reap good results by gaining the stakeholders' trust and loyalty. Nevertheless, it is quite exacting as it requires weighing and considering all the interests of all parties of interests.

This current study is anchored on Rawlins' Organizational Transparency Model proposed by Rawlins (2009). Transparency is also linked to CSR, trust, and ethics (Rawlins, 2009). The correlation of these critical variables for organization-public relationships has been established by Ferguson (1984). It has evolved through other scholars, such as Hon et al. (1999) and Ledingham et al. (2000b). In a government charity and gaming office setting, the interaction of transparency, Corporate Social Responsibility (CSR), and trust has important implications for organizational effectiveness and public perception. Rawlins' Organizational Transparency Model provides a theoretical framework, arguing that enhanced transparency promotes trust and organizational legitimacy. Transparency in government contexts is not simply a means of publishing information but also a mechanism for demonstrating accountability to stakeholders such as the public, donors, and regulatory agencies.

Integrating transparency, Corporate Social Responsibility (CSR), and trust within a government setting represents a novel approach in current scholarly literature. Although many kinds of literature have looked at these concepts independently in other institutional contexts, there still needs to be a notable gap in how they interact in government agencies that handle charities and gaming. Rawlins' 2009 Organizational Transparency Model states that transparency is critical to building organizational legitimacy and trust in various industries. Comparably, CSR theories that emphasize the obligations and effects of organizational actions on society and the environment, such as Carroll's CSR Pyramid and the Triple Bottom Line Theory, have been widely applied in corporate contexts.

Nevertheless, there needs to be a thorough analysis of these frameworks in the particular dynamics of government operations, especially regarding regulating charities and gaming. Furthermore, Ferguson (1984), Hon et al. (1999), and Ledingham et al. (2000b) have created the foundations for trust-building and stakeholder involvement, but their research has mostly focused on non-governmental contexts. Due to the absence of public administration studies that correlate the relationships of transparency, CSR, and trust within a single theory in the context of a government setting, specifically in a government corporation, this current study

separately adapted the aforementioned theories for its purpose as indicated on the Conceptual Framework.

Conceptual Framework

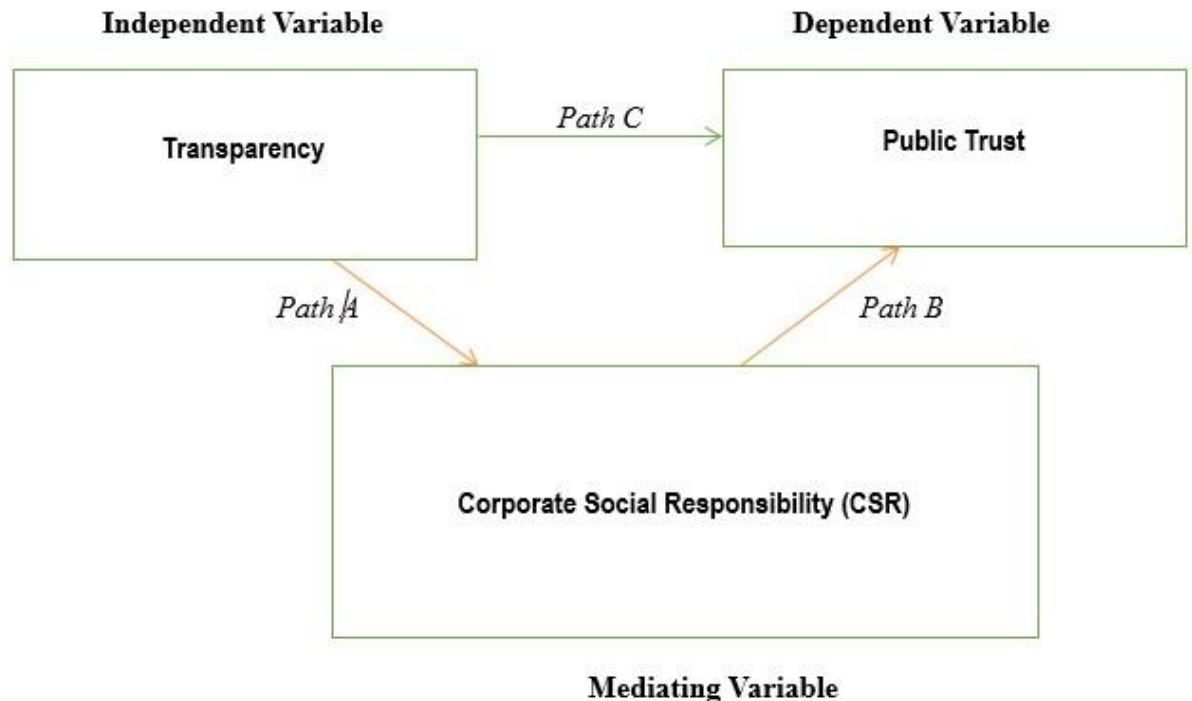


Figure 1: The Conceptual Framework of the Study

2.0 MATERIALS AND METHODS Research Respondents

A total of 300 respondents participated in this study. This researcher chose the employees, clients and stakeholders of PCSO in Davao City to be the respondents of this study. However, if participants were unable to read and write, of minor age or if the respondents had known health issues or special needs that cause hazard or inconvenience, then they were excluded from the research study. Furthermore, the respondents were given the freedom to subsequently decide to pre-terminate or withdraw participation for whatever reason due to unsettling personal feelings such as discomfort, difficulty in accomplishing the survey or other worrisome concerns/circumstances that necessitate pre-termination of participation.

The respondents were chosen through stratified sampling from the clients of PCSO. Stratified sampling is a sampling technique wherein the components of the target population are separated into distinct groups or strata, and within each stratum, they are similar to one another in terms of a few key survey-relevant criteria. Stratification is regarded as an efficient sample design in terms of survey costs and estimator accuracy, (Parsons, 2017). Among the respondents were the following: workers at PCSO; players or bettors of PCSO games; PCSO lotto/keno/STL agents who operate PCSO outlets; prize claimants of PCSO games; medical patients or family representatives who seek financial assistance from PCSO; other clients of PCSO.

The place or setting of the study is in Davao City, Philippines. Specifically, the conduct of the study was at the PCSO Branch and Mindanao Department in Davao City where most of PCSO's clients and stakeholders go to. It is at the PCSO Davao del Sur Branch where the public go to place wagers, where the lotto/keno/STL agents go to submit reports or request for supplies and other concerns, where the game winners claim winnings and where the public asks for financial assistance related to medical and health related issues, among others. The PCSO Mindanao Department, on the other hand, has a supervisory role over PCSO Branches in Mindanao and primarily attends to its various operational needs and concerns. In addition, the Office still caters to other external clients of PCSO.

Materials and Instruments

The first part of the questionnaire pertained to four-item transparency effort measures containing 25 questions. It was adapted from Rawlins' Organizational Transparency Model for transparency measures (Rawlins, 2008; Rawlins, 2009). The Cronbach's Alpha result shows excellent internal consistency:

Part I – Transparency

| Reliability Statistics | | |
|------------------------|--|------------|
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .950 | .958 | 25 |

The second part of the questionnaire pertained to three-item trust measures containing 11 questions. It was adapted from the Relationship Theory for Trust as established by Hon, et al. (1999), modified and cited by Oyer (2008) in his study of the effects of interactive online media type and crisis type on public trust during an organizational crisis.

The Cronbach's Alpha result shows excellent internal consistency:

Part II–Public Trust

| Reliability Statistics | | |
|------------------------|--|------------|
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .933 | .939 | 11 |

The third part of the questionnaire referred to 6 questions on the mediator variable CSR. It was adapted from The Stakeholders Theory as adapted from CSR study conducted Gonzales (2016) in a study of the effects of CSR in corporate credibility in pharmaceutical industry, trust being among the elements of credibility.

The Cronbach's Alpha result shows excellent internal consistency: **Part III–**

Corporate Social Responsibility

| Reliability Statistics | | |
|------------------------|--|------------|
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .917 | .918 | 6 |

The following values were used to interpret Cronbach's Alpha for dichotomous or Likert scale question: Excellent (0.90 and above); Good (0.80-0.89); Acceptable (0.70-0.79); Questionable (0.60-0.69); Poor (0.50-0.59) and Unacceptable (below 0.50).

The respondents were asked to rate based on perceived transparency efforts, trust and CSR efforts of PCSO on a five-point Likert-type scale with descriptions: Strongly Disagree; Disagree; Slightly Disagree; Agree; and, Strongly Agree. Four experts validated the instrument and gave a general average rating of 4.75 or excellent. Moreover, the responses for the five-point Likert-type instrument were interpreted through the following mean range: Very High (4.20-5.00); High (3.40-4.19); Moderate (2.60-3.39); Low (1.80-2.59) and Very Low (1.00-1.79).

Design and Procedure

This study employed a non-experimental design utilizing the descriptive-correlation technique which was designed to gather data, ideas, facts, and information related to the study variables. This study also used mediation approach in ascertaining the mediating effect of the mediator variable towards the relationship of independent and dependent variables. Non-experimental is usually descriptive or correlational, which implies that it either explains a state of affairs or a phenomenon or defines a relationship between two or more variables with little intervention by the researcher. It ensures that the study does not alter certain factors or arbitrarily appoints the participants. Descriptive correlation is defined as the relationship between variables without looking to establish a causal connection (Quaranta, 2017). Descriptive correlational research is a suitable method for this study because it enables the researcher to thoroughly describe variables and investigate their relationships without implying that one variable caused another, providing valuable insights and serving as a basis for further research or developing hypotheses (QuestionPro, 2023).

Mediation technique is a methodology of settling dispute between parties in argument. It normally employs the assistance of a neutral third party in helping resolve personal, professional or legal differences to achieve an impartial and legitimate resolution (Alternative Law, 2017). The interest of this study investigated the relationship between transparency and public trust of government gaming office and the relationship between transparency and corporate social responsibility.

This study was conducted during the second semester of SY 2020-2021. Initially, the questionnaires were accomplished and submitted to the research adviser for review. Validations of questionnaires were then sought from three expert professors. Then, the researcher proceeded with obtaining the certificate of approval of the University of Mindanao Ethics Review Committee (UMERC) to conduct the data gathering from respondents. Thereafter, permission was sought from the concerned officer of the PCSO to authorize the conduct of survey on the clients and stakeholders of the PCSO in Davao City. An appropriate letter of endorsement from the University of Mindanao Professional Schools was delivered to PCSO. Immediately upon approval of such request, the researcher administered the approved questionnaires to the random respondents from the clients and employees of PCSO in Davao City.

To undertake the data collection, this researcher conducted the following data collection activities: She employed the services of another two persons to assist her in administering the

questionnaires to the respondents; the questionnaires administered to the respondents included the validated questionnaires as well as the Informed Consent Form of the University of Mindanao; undertaken the data collection within approximately two months; and, she expressed gratitude to respondents for their time and cooperation. Thereafter, responses on the questionnaires were summarized and submitted to assigned statistician for statistical tests. The pertinent results were presented appropriately in tables as shown in chapter three. These results subsequently became the basis for statistical analysis and interpretation of the same.

Guided by the research objectives, the following statistical tools were used to analyze the data: *Mean*. This was used to describe the level of transparency, public trust and corporate social responsibility of PCSO; *Pearson r*. This was employed to determine the significance of the relationship between transparency and public trust of the PCSO in the implementation of corporate social responsibility; *Regression*. This was utilized to determine the coefficient as input to medgraph; *Medgraph using Sobelz-test*. This was used to ascertain the significance on the mediation of transparency and public trust.

The researcher's proposal and questionnaires were examined and reviewed by the University of Mindanao Ethics Review Committee (UMERC) including the ethical procedures which were followed in the conduct of the study particularly in managing the respondents and data gathering. A related certificate of approval was granted by UMER. Further, this researcher made sure that the ethical requirements were adhered to and complied with during the conduct of this study. Among others, the researcher ensured the respondents' voluntary participation without exercise of any pressure or coercion, that they were duly informed of the purpose and benefits of the study, that they were to serve as research subjects, that the respondents' data were to be treated with utmost confidentiality, that no potential risks shall be involved, that a granted consent from authorities of PCSO was sought, that informed consent forms were signed by respondents before they participated in the conduct of survey and that they were accorded due respect and courtesy.

3.0 FINDINGS

This section of the paper provides the data gathered from the survey conducted in this study, the related analysis and interpretation thereof. The results provided the answers to the research objectives enumerated in the introduction part of the paper. The presentation and discussion is presented in this order: The level of transparency in a government charity and gaming office; the level of public trust; the level of corporate social responsibility; the significance on the relationship between transparency and public trust in a government charity and gaming office in Davao City; significance of the relationship between the variables; and the mediation analysis of the three variables.

Transparency in a Government Charity and Gaming Office

Presented in Table 1 are the data on the level of transparency in a government charity and gaming office in Davao City based on indicators such as *participation*, *substantial information*, *accountability*, and *secrecy*. The table reveals that the overall level of transparency is *high*, with a weighted mean of 4.13 and a standard deviation of 0.68. This means that the respondents have observed a high level of transparency within PCSO in Davao City. Among all the indicators, *substantial information* is shown to have the highest mean,

with a mean score of 4.31, and the lowest standard deviation, having a standard deviation score of 0.68, as well as a descriptive level of *very high*. This shows that this indicator was perceived to be the most effective in maintaining transparency within PCSO branches in Davao City by the greatest number of respondents in comparison to the rest of the indicators. The answers of the respondents for this indicator were also found to be the most consistent among the responses for all the indicators, which is shown by its low standard deviation score. The rest of the indicators are ranked as follows: *participation*, with a mean score of 4.27 and a standard deviation score of 0.70; *accountability*, with a mean score of 4.21 and a standard deviation score of 0.76; and *secrecy*, with a mean score of 3.74 and a standard deviation score of 1.06. All the indicators were given a descriptive level of *very high*, with the exception of *secrecy*, which was given a descriptive level of *high*. Among all the indicators, *secrecy* also has the highest value for standard deviation, which means that the answers of the respondents were the most inconsistent for this indicator in comparison to the rest of the indicators.

The high level of transparency within PCSO branches in Davao City is achieved through the very high ratings that respondents have given to indicators such as participation, substantial information, accountability, as well as the high rating that these respondents have given to secrecy. Based on the results, the provision of substantial information is shown to be favoured by the greatest number of respondents as an indicator of transparency within the organization. In terms of this indicator, respondents have also been shown to favour the provision of complete information regarding transactions as a practice that maintains transparency within PCSO. Aside from this, respondents have also exhibited their approval towards the practice of providing detailed information to clients, which is an act that falls under the indicator of participation. In terms of accountability, respondents were shown to favour the practice of presenting information to clients in clear language as a way of maintaining transparency. Lastly, in terms of secrecy, respondents favoured the organization's practice of providing only part of the story to clients.

As such, the continuation of these practices within PCSO could improve transparency within the PCSO Branch in Davao City. In line with this, it is essential to raise the level of transparency within a government charity and gaming office such as PCSO due to the increasing need for transparency in public administration offices (Wehmeier, et al., 2012 in Fredotovic, 2018), as it is the obligation of a public office to provide citizens with information held by the authorities (Mabillard et al., 2016).

Table 1: Level of Transparency in a Government Charity and Gaming Office

| Indicator | SD | Mean | Descriptive Level |
|-------------------------|-------------|-------------|-------------------|
| Participation | 0.70 | 4.27 | Very High |
| Substantial Information | 0.68 | 4.31 | Very High |
| Accountability | 0.76 | 4.21 | Very High |
| Secrecy | 1.06 | 3.74 | High |
| Overall | 0.68 | 4.13 | High |

Public Trust in a Government Charity and Gaming Office

In Table 2 is presented the level of public trust in a government charity and gaming office in Davao City which was measured in terms of three indicators: *integrity*, *dependability*, and *competence*. The data in the table shows that the overall level of public trust is *very high*, with a mean score of 4.28 and a standard deviation score of 0.64. This reflects the respondents' perception of the trustworthiness of PCSO branch in Davao City, indicating that they highly trust PCSO to handle their operations, stakeholders and clients with integrity, dependability and competence. Among all the indicators, *competence* is ranked first, with a mean score of 4.31 and a standard deviation score of 0.77. Though this indicator has the highest mean score, which reflects this indicator having the greatest number of respondents that viewed it as an effective factor in maintaining public trust within the organization, it also has the highest standard deviation score, which means that the responses for this indicator are the most inconsistent among all the indicators. *Integrity* is ranked second, with a mean score of 4.27 and a standard deviation score of 0.72. *Dependability* is ranked last among all the indicators, with a mean score of 4.26 and a standard deviation score of 0.72 as well. All the indicators have a descriptive level of *very high*, which corresponds to the overall level of public trust, also labeled as *very high*.

There is a very high level of public trust within PCSO Branch in Davao City, which is revealed through the very high ratings of the respondents for all the indicators of public trust, namely, integrity, dependability, and competence. Among all these indicators, integrity within the organization was shown to be favoured by the public in terms of maintaining their faith within PCSO's operations. Additionally, among all the practices used in preserving PCSO's integrity, respondents were revealed to prefer the practice of treating clients fairly and justly the most, in comparison to the rest of the practices mentioned. Aside from this, respondents exhibited their preference for PCSO's characteristic of being reliable in terms of keeping its promises to clients. This characteristic was shown to be favoured by respondents the most in comparison to all the other characteristics displayed by PCSO in their mission to preserve the organization's dependability. As for the features that maintain PCSO's competence, the respondents' confidence in the skills of PCSO personnel was shown to have contributed the most to maintaining the organization's competence in the eyes of the public.

Summing up, these practices and characteristics may help in keeping the public's trust within the PCSO Branch in Davao City. These findings also support the assertion that the insertion of principles of good governance within a government office would raise the public's trust in the government itself in addition to meeting the public's needs (*Yousaf, et. al., 2016*). As such, these results show a positive relationship between good governance and the level of public trust in a government office such as PCSO.

Table 2: Level of Public Trust in a Government Charity and Gaming Office

| Indicator | SD | Mean | Descriptive Level |
|----------------|-------------|-------------|-------------------|
| Integrity | 0.72 | 4.27 | Very High |
| Dependability | 0.72 | 4.26 | Very High |
| Competence | 0.77 | 4.31 | Very High |
| Overall | 0.64 | 4.28 | Very High |

Corporate Social Responsibility in a Government Charity and Gaming Office Presented in Table 3 are the data on the level of corporate social responsibility in a government charity and gaming office in Davao City, which is measured through the following items: *PCSO helps solve social problems*, *PCSO uses part of its budget for donations and social projects to advance the situation of the most underprivileged in society*, *PCSO contributes money to cultural and social events*, *PCSO plays a role in the society beyond the generation of economic benefits*, *PCSO is concerned with improving the well-being of society*, and *PCSO is concerned with respecting and protecting the natural environment*. In the table, it is shown that the overall level of corporate social responsibility is *very high*, with a mean score of 4.35 and a standard deviation score of 0.69, revealing the respondents' perception of PCSO being a socially responsible corporation in Davao City.

Among all the items listed in the table, *PCSO uses part of its budget for donations and social projects to advance the situation of the most underprivileged in society* is shown to have the highest mean, with a mean score of 4.41 and a standard deviation score of 0.81. This shows that among PCSO's socially responsible acts, respondents value PCSO's donations and social projects to underprivileged sectors within society the most. Aside from this, the rest of the items are ranked as follows: *PCSO helps solve social problems*, with a mean score of 4.39 and a standard deviation score of 0.81; *PCSO is concerned with improving the well-being of society*, with a mean score of 4.38 and a standard deviation score of 0.79, which is also the lowest standard deviation score among all the items; *PCSO is concerned with respecting and protecting the natural environment*, which has a mean score of 4.32 and a standard deviation score of 0.83; *PCSO plays a role in the society beyond the generation of economic benefits*, which has a mean score of 4.31 and a standard deviation score of 0.84; and *PCSO contributes money to cultural and social events*, which has a mean score of 4.28 and a standard deviation score of 0.86. All of the items are labeled with a descriptive level of *very high*, corresponding with the overall level of corporate social responsibility.

The very high level of corporate social responsibility within PCSO Branch in Davao City reflects the very high ratings received by all the items of corporate social responsibility from the respondents. The results revealed that the greatest number of respondents agreed upon PCSO's allocation of a part of its budget for donations and social projects to those in need being their preferred practice among PCSO's socially responsible acts as a corporation. This, along with the very high ratings for the rest of PCSO's socially responsible acts, indicates the public's preference for corporations to help in addressing societal issues and problems, thus reflecting the public's interest in the implementation and development of corporate social responsibility within organizations (Kim, et al., 2016; McWilliams, et al., 2006; Saeidi, et al., 2015 in Barić, 2017), which includes government offices such as PCSO. As such, considering these findings, it is vital for PCSO to continue doing these acts as they ultimately bring profit and benefits to the organization as a whole, which also reflects the assertion that corporate social responsibility is considered to be commercially advantageous to organizations as it influences corporate profitability (Barić, 2017; Jali, et al., 2017; Rahmani, et al., 2018).

Table 3: Level of Corporate Social Responsibility in a Government Charity and Gaming Office

| Item | SD | Mean | Descriptive Level |
|-----------------------------------|------|------|-------------------|
| PCSO helps solve social problems. | 0.81 | 4.39 | Very High |

| | | | |
|---|-------------|-------------|------------------|
| PCSO uses part of its budget for donations and social projects to advance the situation of the most underprivileged in society. | 0.81 | 4.41 | Very High |
| PCSO contributes money to cultural and social events. | 0.86 | 4.28 | Very High |
| PCSO plays a role in the society beyond the generation of economic benefits. | 0.84 | 4.31 | Very High |
| PCSO is concerned with improving the well- being of society. | 0.79 | 4.38 | Very High |
| PCSO is concerned with respecting and protecting the natural environment. | 0.83 | 4.32 | Very High |
| Overall | 0.69 | 4.35 | Very High |

Relationship between Transparency and Public Trust in a Government Charity and Gaming Office

In Table 4, the results regarding the relationship between transparency and public trust in a government charity and gaming office in Davao City are shown. The results reveal that there is a positive and significant relationship between all the indicators of transparency and public trust. This is displayed through the r-values, which are all above 0, and all the p-values, which are all at 0.000, a value below 0.05, which is also the basis for the relationship's level of significance. In particular, *substantial information* has the highest overall r-value in relation to the indicators of public trust. Its r-value of 0.782 displays a strong positive relationship between *substantial information* and the indicators of public trust, suggesting that this indicator may have contributed the most to raising the public's level of trust in PCSO branches within Davao City. For the indicators of public trust, *integrity* is shown to have the highest overall r-value in relation to the indicators of transparency. Its r-value of 0.768 also displays a strong positive correlation between *integrity* and the indicators of transparency, suggesting how this indicator could be the most closely associated with raising the overall rating on PCSO's transparency within its branches in Davao City.

Considering all this, the overall result reflects the strong significant relationship and the positive correlation between transparency and public trust within PCSO branches in Davao City, as displayed in the overall r-value of 0.828 and the overall p-value of 0.000, which is less than 0.05. With these results, the null hypothesis is rejected, thus indicating that there is a positive and significant relationship between transparency and public trust. This would mean that the increase in the level of transparency would most likely lead to an increase in the level of public trust at the PCSO Branch in Davao City.

Table 4: Significance on the Relationship between Transparency and Public Trust in a Government Charity and Gaming Office

| Transparency | Public Trust | | | |
|----------------------------|--------------|---------------|-------------|----------------|
| | Integrity | Dependability | Competence | Overall |
| Participation | .737** .000 | .600** .000 | .665** .000 | .773** .000 |
| Substantial Information | .736** .000 | .603** .000 | .684** .000 | .782** .000 |
| Accountability | .711** .000 | .645** .000 | .589** .000 | .749** .000 |

| | | | | |
|---------|-------------|-------------|-------------|-------------|
| Secrecy | .493** .000 | .584** .000 | .400** .000 | .567** .000 |
| Overall | .768** .000 | .715** .000 | .666** .000 | .828** .000 |

The results revealed that there is a significant relationship between transparency and public trust within PCSO Branch in Davao City. These results also indicate that there is a positive correlation between transparency and public trust, thus proving that an increase in the level of transparency would lead to an increase in the level of public trust as well.

Overall, these findings support the assertion of several studies that transparency is needed in order to build trust between an organization and its clients (*Macys 2012; Steigrad 2010; Tu 2012 in Kang, et al., 2013*). Additionally, these findings also prove the claims of both *Armstrong (2005)* and *Cheema (2010)* in their respective studies, that transparency is one of the essential factors for good governance and that it is needed in strengthening the trust of the public in an organization.

Relationship between Transparency and Corporate Social Responsibility in a Government Charity and Gaming Office

Shown in Table 4 are the results for the relationship between transparency and corporate social responsibility in a government charity and gaming office in Davao City. These results display the strong positive correlation between all the indicators of transparency and corporate social responsibility, as shown in the r-values, which are all above 0 and near 1. The results also show that all the p-values are at 0.000, a value which is less than 0.05, thus showing that the p-values of all the indicators are significant. Additionally, out of all the indicators, *participation* has the highest r-value which is revealed to be 0.695, suggesting that this indicator is the most beneficial to raising the overall level of corporate social responsibility for PCSO in Davao City.

All these results also reveal that there is a positive and significant relationship between transparency and corporate social responsibility, which is shown through the overall r-value of 0.735, a value which is very close to 1, and the overall p-value of 0.000, which is less than 0.05. Due to this, the null hypothesis is rejected, thus indicating that an increase in transparency would lead to an increased positive perception on the corporate social responsibility image of PCSO Branch in Davao City.

Table 4: Significance on the Relationship between Transparency and Corporate Social Responsibility in a Government Charity and Gaming Office

| Transparency | Corporate Social Responsibility |
|-------------------------|---------------------------------|
| Participation | .695** .000 |
| Substantial Information | .690** .000 |
| Accountability | .640** .000 |
| Secrecy | .640** .000 |

Overall

.735 .000**

The test of relationship between transparency and corporate social responsibility revealed that there is a significant relationship between these two variables within PCSO Branch in Davao City. The results also indicate that a positive correlation exists between transparency and corporate social responsibility, which would mean that when transparency increases, corporate social responsibility would also increase within PCSO.

This corresponds to the findings within the study of Rawlins (2009), wherein it was stated that transparency is linked to corporate social responsibility. Furthermore, the results are also in line with the findings of Kang, et al., (2013), which revealed that an organization’s efforts to be transparent would have a positive impact on an organization’s image as a socially responsible entity. Additionally, the results prove the assertion made within a study by Waddock, et al. (2007), in which it was stated that transparency is the foundation for corporate social responsibility through accountability, which is a fundamental of corporate social responsibility and an indicator of transparency.

Relationship between Corporate Social Responsibility and Public Trust in a Government Charity and Gaming Office

In Table 4 are presented the results for the test of relationship between corporate social responsibility and public trust in a government charity and gaming office in Davao City. The overall values within the table show that there is a positive and significant relationship between corporate social responsibility and public trust. The positive correlation between these two variables is revealed through the r-values, which are all set above 0 and are close to 1, with *competence* being the indicator with the highest r-value, set at a score of 0.744. This also suggests that *competence* is the indicator with the biggest contribution to raising the overall level of corporate social responsibility within PCSO Branch in Davao City. Aside from this, the significant relationship between corporate social responsibility and public trust is reflected through the p-values, which are all set at 0.000, making them less than 0.05.

As such, the overall result displays how corporate social responsibility and public trust positively correlate with one another, considering the overall r-value of 0.804 and the overall p-value of 0.000, which is less than 0.05. Thus, the null hypothesis is rejected, revealing that a significant relationship exists between corporate social responsibility and public trust. This would mean that an increase in the level of corporate social responsibility would also result in an increase in the level of public trust for PCSO Branch in Davao City.

Table 4: Significance on the Relationship between Corporate Social Responsibility and Public Trust in a Government Charity and Gaming Office

| Corporate Social Responsibility | Public Trust | | | |
|---------------------------------------|----------------|----------------|----------------|----------------|
| | Integrity | Dependability | Competence | Overall |
| | .674** .000 | .660** .000 | .744** .000 | .804** .000 |

Based on the results, there is a significant relationship between corporate social responsibility and public trust within PCSO Branch in Davao City. The results also display the positive correlation between corporate social responsibility and public trust. This would mean that an

increase in the level of corporate social responsibility would cause the level of public trust to increase within the organization as well.

These findings support the results of the study of Kang, et al., (2013) as well, wherein it was found that the display of corporate social responsibility by an organization has a direct impact on the behaviour and trust of its clients. Porter (2006), Stanaland et al. (2011), and Gonzales (2016) also mention that an increase in trust is one of the benefits of doing acts that promote corporate social responsibility. These findings are also in line with the results of this study, which proves that a positive and significant relationship exists between corporate social responsibility and public trust.

Table 5: Mediation Analysis of the Three Variables

| | | Estimate | S.E. | C.R. | P | Label |
|--------------|-------------------|----------|------|--------|-----|-------|
| Public Trust | <--- Transparency | .776 | .030 | 25.523 | *** | |

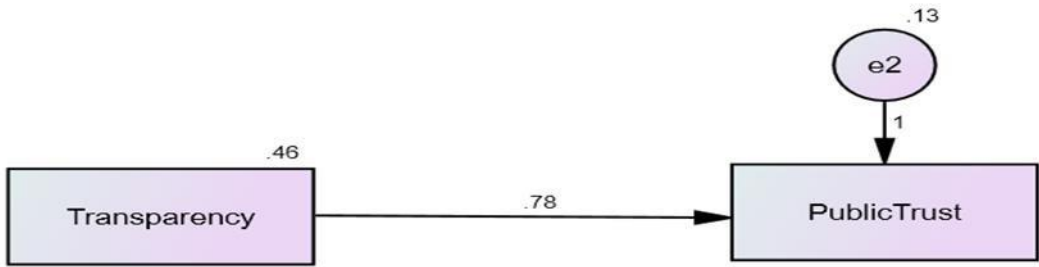


Figure 2: Mediation Analysis of the Three Variables

Regression Weights: (Group Number 1 - Default Model)

| | | Estimate | S.E. | C.R. | P | Label |
|---------------------------------|-------------------------------------|----------|------|--------|-----|-------|
| Corporate Social Responsibility | <-- Transparency | .750 | .040 | 18.730 | *** | |
| Public Trust | <-- Transparency | .484 | .038 | 12.574 | *** | |
| Public Trust | <-- Corporate Social Responsibility | .390 | .038 | 10.343 | *** | |

Since all are significant, therefore, it is Partial Mediation.

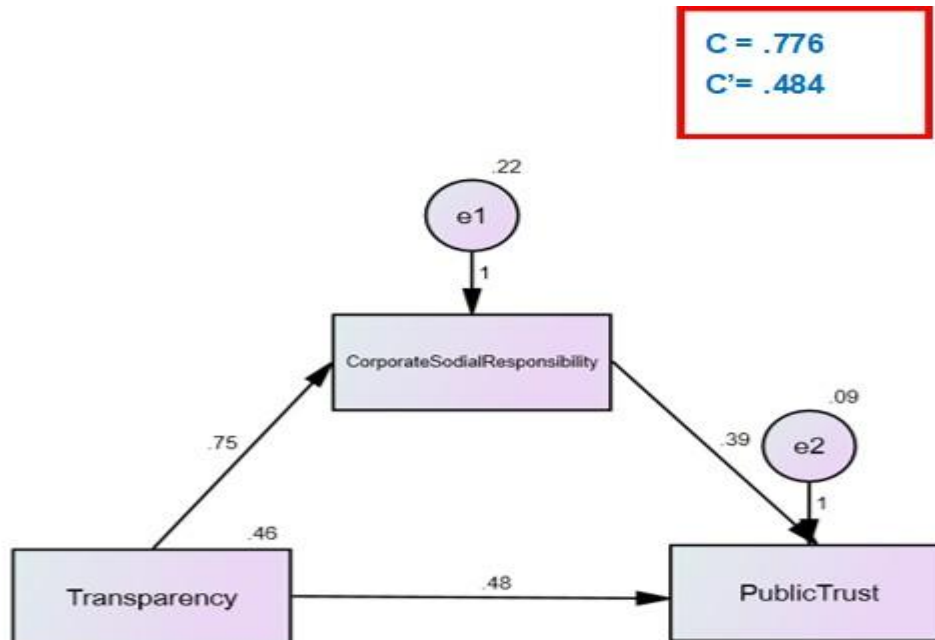


Figure 3. Diagram for the Mediation Analysis

Since, the relationships between the variables are all significant; therefore, there is partial mediation of CSR on the relationship between transparency and public trust. Partial mediation suggests that not only is there a significant relationship between the mediator and the dependent variable but that there is also direct relationship between the independent and dependent variable.

If the effect of X on Y completely disappears, M fully mediates between X and Y (full mediation). If the effect of X on Y remains, but in a reduced degree, M partially mediates between X and Y (partial mediation).

4.0 CONCLUSION AND RECOMMENDATIONS Conclusion

Based on the findings of this study, the following conclusions and recommendations are presented in this chapter.

There is a high level of transparency within the PCSO branch in Davao City. For specific indicators, it was also confirmed that there is a very high level of transparency in terms of participation, substantial information, and accountability. Among the indicators for transparency, secrecy was an exception, as it was the only indicator revealed to have only high level of transparency. Aside from this, there is a very high level of public trust for the PCSO branch in Davao City, with very high levels of public trust for all the indicators, which include integrity, dependability, and competence. Additionally, the results indicate that there is a very high level of corporate social responsibility within the Davao City branch of PCSO.

Since there is an overall high level of transparency, especially in the area of providing substantial information to clients, the researcher recommends for the PCSO branch in Davao

City to maintain these levels in this area and to improve the organization's level of transparency for the rest of the indicators, specifically in terms of secrecy. In order to improve the level of transparency in terms of secrecy for this PCSO branch, it is suggested that the organization shall improve the way in which they distribute information to clients, as according to the results, the branch apparently had the lowest scores for their provision of information in a manner that is intentionally difficult to understand as well as the slow rate in which they provide information to their clients.

The findings also revealed the existence of a significant relationship between transparency and public trust. Furthermore, it was also proven that there is a significant relationship between transparency and corporate social responsibility. Besides this, it was also shown that a significant relationship between corporate social responsibility and public trust exists. Overall, these findings prove that the hypothesis of this research is inaccurate, thus leading to the rejection of the null hypothesis. The very high levels of public trust and corporate social responsibility as well as the high level of transparency exhibit the positive perception of the respondents between these variables. Since there is an overall very high level of public trust, even in terms of all the indicators, the PCSO branch in Davao City may work on maintaining this level of public trust within their organization by continuing the practices that have helped them gain the people's trust especially in terms of competence. Additionally, considering the overall very high level of corporate social responsibility, the PCSO branch in Davao City may also continue to be involved in alleviating social issues/concerns and helping those in need by providing various charitable services, funding programs, and supporting environmental, cultural and social events.

The mediation analysis revealed that CSR significantly mediated the relationship between transparency and public trust in the PCSO. Additionally, the study found significant relationships between transparency and CSR, as well as between CSR and public trust. Overall, this study highlights the importance of CSR in enhancing public trust in organizations and emphasizes the need for transparency in promoting CSR.

And lastly, due to limited empirical studies establishing the relationships of transparency, public trust, and CSR, it is highly recommended that further research on these variables be conducted here in Davao City or other parts of the country. Considering the increasing demand for good governance not only in government sector but across all fields and disciplines, more research is much needed to contribute and supplement the current gaps in the scholarly literature on transparency, public trust and CSR including their relationships.

REFERENCES

- Ahn, M. J., & Bretschneider, S. (2011). Politics of e-government: E-government and the political control of bureaucracy. *Public Administration Review*, May/June, 414-424.
- Akerlof, G. A. (1970). The market for "lemons": quality uncertainty and the market mechanism. *Quarterly Journal of Economics*. Vol. 84, Issue 3, pp. 488-500.
- Albu, O. B., & Flyverbom, M. (2016). Organizational transparency: Conceptualizations, conditions, and consequences. *Business & Society*. Advance online publication. doi:0.1177/0007650316659851
- Armstrong, E. (2005). Integrity, transparency and accountability in public administration: Recent trends, regional and international developments and emerging issues. United Nations, Department of Economic and Social Affairs
- Auger, G. A. (2014). Trust me, trust me not: An experimental analysis of the effect of transparency on organizations. *Journal of Public Relations Research*, 26, 325-343. doi:10.1080/1062726X.2014.908722.
- Balkin, J. M. (1999). How mass media simulate political transparency. *Cultural Values*, 393–413.
- Bannister, F. (2011). The trouble with transparency: A critical review of openness in e-government. *Policy and Internet*, 3(1), 158–187. <https://doi.org/10.2202/19442866.1076>.
- Bannister, F., & Connolly, R. (2011). The trouble with transparency: A critical review of openness in e-government. *Policy & Internet*, 3(1), 1-30. doi:10.2202/19442866.1076
- Barić, A. (2017). Corporate social responsibility and stakeholders: Review of the last decade (2006-2015). *Business Systems Research*, 8(1), 133-146. doi:http://dx.doi.org/10.1515/bsrj-2017-0011
- Baron, R. M., & Kenny, D. A. (1986). The moderator-mediator variable distinction in social psychological research: Conceptual, strategic and statistical considerations. *Journal of Personality and Social Psychology*, 51(6), 1173-1182
- BatasangPambansaBlg. 42. An Act Amending the Charter of the Philippine Charity Sweepstakes Office.
- Benson, R. T., & Trower, C. A. (2012). Data, leadership, and catalyzing culture change. *The Magazine of Higher Learning*, 44, 27-34.
- Bentham, J. (1790). *Writings on the poor laws, vol 1*. Oxford: Clarendon.
- Bentham, J. (1843). An essay on political tatics. In J. Bowering, *The works of Jeremy Bentham* (pp. 301-373). Enginburgh: William Tate.
- Beshi T.D. & Kaur R. (2019). Public Trust in Local Government: Explaining the Role of Good Governance Practices. *Public Organization Review* (2020) 20:337–350. From <http://doi.org/10.1007/s11115-019-00444-6>
- Blind, P. K. (2010). Building trust in government: Linking theory with practice. In G. S. <https://doi.org/10.47672/ajppa.2519>
- Ostan, et al. (2024) 24

- Cheema & P. Vesselin
- Blowfield, M., & Murray, A. (2014). Corporate social responsibility: A critical introduction. Oxford University Press.
- Bok, S. (1989). Secrets: On the ethics of concealment and revelation. New York: Random House.
- Bollen, K. A., & Stine, R (1990). Direct and indirect effects: Classical and bootstrap estimates of variability. *Sociological Methodology*, 20, 115-140
- Bouckaert, G., & Van de Steven, W. (2003). Comparing measures of citizen trust and user satisfaction as indicators of 'good governance': Difficulties in linking trust and satisfaction indicators. *International Review of Administrative Sciences*, 69(3), 329–343.
- Brin, P. & Nehme, M. N. (2019). Corporate Social Responsibility: Analysis of Theories and Models. From <https://www.researchgate.net/publication/336449852>
- Brito, J. (2011). Statement of Jerry Brito. *Transparency through technology: Evaluating federal open-government efforts* (pp. 43-65). Washington D.C.: U.S. Government Printing Office.
- Brown, J. T. (2017). The seven silos of accountability in higher education: Systematizing multiple logics and fields. *Research & Practice in Assessment*, 11, 41-58.
- Brussaeau, J. (2011). The Business Ethics Workshops. Boston Academic Publishing. Vol. 1.
- Buijze, A (2013). The Six Faces of Transparency. Article in *Utrecht Law Review* · July 2013. Downloaded from <http://www.researchgate.net/publication/283936673>.
- Carroll, A. B. (2016). Carroll's pyramid of CSR: taking another look. *International Journal of Corporate Social Responsibility*, 1 (1).doi: <https://doi.org/10.1186/s40991-0160004-6>
- Carroll, A. B., Shabana, K. M. (2010), "The business case for corporate social responsibility: a review of concepts, research and practice", *International Journal of Management Reviews*, Vol. 12 No. 1, pp. 85–105
- Cheema, G. S. (2010). Building trust in government: An introduction. In G. S. Cheema & P. Vesselin (Eds.), *Building trust in government: Innovations in governance reform in Asia*. New York: United Nations University Press.
- Christensen, L. T., & Cheney, G. (2015). Peering into transparency: Challenging ideals, proxies, and organizational practices. *Communication Theory*, 25, 70-90. doi:10.1111/comt.12052
- Clark, C.E. (2000). Differences between public relations and corporate social responsibility: An analysis". *Public Relations Review*, 26(13), 363–381.
- Cucciniello, M., Belle, N., Nasi, G., & Valotti, G. (2015). Assessing public preferences and the level of transparency in government using an exploratory approach. *Social*

- Science Computer Review*, 33(5), 571-586. doi:10.1177/08944393|4560849 da Cruz, N. F., Tavares, A. F., Marques, R. C., Jorge, S., & de Sousa, L. (2015). Measuring local government
- Davis, J. (1998). Access to and transmission of information: Position of the media. In V. Deckmyn, & I. Thomson, *Openness and transparency in the European union* (pp. 121-126). Maastricht, The Netherlands: European Institute of Public Administration.
- de Fine Licht, J. (2011). Do we really want to know? The potentially negative effect of transparency in decision making on perceived legitimacy. *Scandinavian Political Studies*, 34(3) de Fine Licht, J. (2014a). Policy area as a potential moderator of transparency effects: An experiment. *Public Administration Review*, 74(3), 361-371. doi:10.1111/puar.12194
- Den Boer, M. (1998). Steamy windows: Transparency and openness in justice and home affairs.
- Denzin, N., & Lincoln, Y. (2011). *The SAGE handbook of qualitative research*. Thousand Oaks, CA: SAGE.
- Diez, B. & Sotorrio, L. (2016). The mediating effect of transparency in the relationship between corporate social responsibility and corporate reputation. Review of Business Management. DOI: 10.7819/rbgn.v20i1.3600.
- Elkington, J. (1998). Partnerships from cannibals with forks: The triple bottom line of 21st century business. *Environmental Quality Management*, 8 (1), 37–51. doi: <https://doi.org/10.1002/tqem.3310080106>
- Etzioni, A. (2014). The limits of transparency. *Public Administration Review*, 74(6), 687-688. doi:10.1111/paur.12276
- Executive Order No. 2, s. (2016). Operationalizing in the Executive Branch the People's Constitutional Right to Information and the State Policies to Full Public Disclosure and Transparency in the Public Service and Providing Guidelines Therefor. Ferguson, M. A. (1984). Building theory in public relations: Interorganizational relationships. Paper presented at the annual convention of the Association for Education in Journalism and Mass Communication, Gainesville, FL.
- Fernandez B. (2024). At Senate probe, PCSO says draws are not being gamed. BusinessMirror. At Senate probe, PCSO says draws are not being gamed | Butch Fernandez (businessmirror.com.ph)
- Fishbein, M., & Ajzen, I. (1975). Belief, attitude, intention, and behavior: an introduction to theory and research. Reading, MA: Addison-Wesley.
- Fitzpatrick, K., & Gauthier, C. (2001). Toward a professional responsibility theory of public relations ethics. *Journal of Mass Media Ethics*, 16, 193–212.

- Fleming, J. & Zegwaard, K. (2018). Methodologies, methods and ethical considerations for conducting research in work-integrated learning. *International Journal of Work Integrated Learning*, Special Issue, 2018, 19(3), 205-213.
- Fredotovic, I. (2018). *Testing a model of organizational transparency in higher education through faculty perceptions* (Order No. 10811369). Available from ProQuest Central. (2056456001). Retrieved from <https://search.proquest.com/dissertationstheses/testing-model-organizational-transparency-higher/docview/2056456001/se2?accountid=31259>
- Freeman, R. E., Dmytriiev, S. (2017). Corporate Social Responsibility and Stakeholder Theory: Learning from each other. *SYMPHONYA Emerging Issues in Management*, 1. doi: <http://dx.doi.org/10.4468/2017.1.02freeman.dmytriiev>
- French, P. E. (2011). Enhancing the legitimacy of local government pandemic influenza planning through transparency and public engagement. *Public Administration Review*, March/April, 253-264.
- Friedman, M. (1962). *The Capitalism and Freedom*. University of Chicago Press.
- Gaved, M. (1998). Closing the Communications Gap: Disclosure and Institutional Shareholders Corporate Governance: An International Review, Vol. 6, Issue 2.
- GMA News (2020). Privatize PAGCOR, PCSO to raise funds for COVID-19 effort – Drilon. From <https://www.gmanetwork.com/news/money/economy/733647/pagcor-pcsoprivatization-would-raise-funds-for-covid-19-effort-drilon/story>.
- Gonzalez, A. (2016). *Corporate credibility in the pharmaceutical industry: The effects of corporate social responsibility* (Order No. 10155670). Available from ProQuest Central. (1832951786). Retrieved from <https://search.proquest.com/dissertationstheses/corporate-credibility-pharmaceutical-industry/docview/1832951786/se2?accountid=31259>
- Gordon, I.H. (1998). *Relationship Marketing*. John Wiley and Sons, Canada, LTD.
- Grimmelikhuijsen, S. (2012). Linking transparency, knowledge and citizen trust in government: An experiment. *International Review of Administrative Sciences*, 78(1), 50–73.
- Grimmelikhuijsen, S. G., & Meijer, A. J. (2012). Effects of transparency on the perceived trustworthiness of a government organization: Evidence from an online experiment. *Journal of Public Administration Research and Theory*, 24, 137-157. doi:10.1093/jopart/mus048
- Grimmelikhuijsen, S., & Welch, E. W. (2012). Developing and testing a theoretical framework for computer-mediated transparency in local governments. *Public Administration Review*, 72(4), 562-571. doi:10.1111/j.1540-6210.2012.02532.x

- Grimmelikhuijsen, S., Proumbescu, G., Hong, B., & Im, T. (2013). The effect of transparency on trust in government: A cross-national comparative experiment. *Public Administration Review*, 73(4), 575-586.
- Halfpenny, S. Digital society and the information age. Retrieved 7/11/2020 from <https://www.futurelearn.com/courses/digital-society/0/steps/23808>.
- Hall, M.R. (2006). Corporate philanthropy and corporate community relations: Measuring relationship-building results. *Journal of Public Relations Research*, 18(1), 1- 21.
- Hansen, H. K., Christensen, L. T., & Flyverbom, M. (2015). Introduction: Logics of transparency in late modernity: Paradoxes, mediation and governance. *European Journal of Social Theory*, 18, 117-131. doi:10.1177/1368431014555254 108
- Hardin, R. (2004), *Trust and Trustworthiness*, Russel Sage Foundation, New York.
- Heald, D. (2006b). Varieties of transparency. In C. Hood, & D. Heald, *Transparency: The key to better governance?* (pp. 25-43). New York: Oxford University Press.
- Holzner, B., & Holzner, L. (2006). *Transparency in global change: The vanguard of the open society*. Pittsburgh, PA: University of Pittsburgh Press. Hosseini, Z., Jayashree, S., & Malarvizhi, C. (2014). Store Image and Its Effect on Customer Perception of Retail Stores. *Asian Social Science*.
- Hon, L.C., & Grunig, J.E. (1999). Guidelines for measuring relationships in public relations. A report for the Commission on Public Relations Measurement and Evaluation, the *Institute for Public Relations*, Gainesville, Florida.
- Hood, C. (2006a). Transparency in historical perspective. In C. Hood, & D. Heald, *Transparency: The key to better governance?* (pp. 3-23). New York: Oxford University Press.
- Huang, Y. (2001). OPRA: A cross-cultural, multiple-item scale for measuring organization-public relationships. *Journal of Public Relations Research*, 13, 61-91.
- Huang, Y.-H. (2001). Values of public relations: Effects on organization-public relationships mediating conflict resolution. *Journal of Public Relations Research*, 13(4), 265-301.
- IATF Omnibus Rules. Inter-Agency Task Force for the Management of Emerging Infectious Diseases. Retrieved 7/12/2020 from <https://www.doh.gov.ph>.
- Ida Bagus, A. P., Solimun, S., Adji Achmad, R. F., & Rahayu, S. M. (2019). Corporate governance, corporate profitability toward corporate social responsibility disclosure and corporate value (comparative study in Indonesia, China and India stock exchange in 2013-2016).
- Inquirer (2016). Duterte: Corruption in PCSO under Aquino term cost gov't P7B a year. Retrieved July 30, 2020 from

- <https://newsinfo.inquirer.net/816065/dutertecorruption-in-pcso-under-aquino-term-cost-govt-p7b-a-year>
- Inquirer (2016). Arroyo faces new PCSO plunder complaint, lawyer says. Retrieved July 30, 2020 from <https://newsinfo.inquirer.net/792028/arroyo-faces-new-pcso-plundercomplaint-lawyer-says>
- Jali, M. N., Abas, Z., & Ariffin, A. S. (2017). Corporate social responsibility and corporate social innovation: A conceptual understanding. Les Ulis: EDP Sciences.
doi:<http://dx.doi.org/10.1051/shsconf/20173401001>
- Jedrzejka, D. (2017). *Towards Greater Transparency - Development of Corporate Disclosures: Evidence From Polish Stock Market*. Varazdin: Varazdin Development and Entrepreneurship Agency (VADEA). Retrieved from
<https://search.proquest.com/conference-papers-proceedings/towards-greatertransparency-development/docview/2070395713/se-2?accountid=31259>
- Jin, L., Myers, S. C. (2006). R2 around the world: New theory and new tests, *Journal of Financial Economics*, 79(2), pp. 257-292
- Jones, B., Bowd, R., & Tench, R. (2009). Corporate irresponsibility and corporate social responsibility: competing realities. *Social Responsibility Journal*, 5(3), 300-310.
<http://dx.doi.org/10.1108/1747111091097724>
- Kang, J., & Hustvedt, G. (2014). Building trust between consumers and corporations: The role of consumer perceptions of transparency and social responsibility: *JBE. Journal of Business Ethics*, 125(2), 253-265. doi:<http://dx.doi.org/10.1007/s10551-0131916-7>
- Kasperson, R.E. (1986). Six propositions on public participation and their relevance for risk communication. *Risk Analysis*, 6, 275-281.
- Kenny, D. (2018). Mediation. Downloaded 10/20/2020 from
<http://davidakenny.net/cm/mediate.html>
- Ki, E.-J., & Hon, L.C. (2007). Testing the linkages among the organization-public relationship and attitude and behavioral intentions. *Journal of Public Relations Research*, 19(1), 1-23.
- Kim, S., & Lee, J. (2012). E-participation, transparency, and trust in local government. *Public Administration Review*, 72(6), 819-828. doi:10.1111/j.1540-6210.2012.02593
- Kim, S., Kim, J., & Tam, L. (2016). Think socially but act publicly: Refocusing CSR as corporate public responsibility. *Journal of Public Affairs*, 16(1), 91. doi:<http://dx.doi.org/10.1002/pa.1560>
- Koehn, D. (1996). Should we trust in trust? *American Business Law Journal*, 34, 183–203.
- Koivisto, I. (2016). *The anatomy of transparency: the concept and its multifarious implications*, EUI MWP, 2016/09 Retrieved from Cadmus, European University Institute Research Repository, at: <http://hdl.handle.net/1814/41166>.

- Kral, P., & Cuskelly, G. (2017). A model of transparency: Determinants and implications of transparency for national sport organizations. *European Sport Management Quarterly*, 18, 237-262. doi:10.1080/16184742.2017.1376340
- Lathrop, D., & Ruma, L. (2010). *Open government: Collaboration, transparency, and participation in practice*. Sebastopol, CA: O'Reilly Media, Inc.
- Leadbetter, C. (1999). New measures for the new economy, OECD, Retrieved from www.oecd.org/dataoecd/16/24/1947910.pdf.
- Ledingham, J. A., & Bruning, S. D. (2000a). A longitudinal study of organization-public relationship dimensions: Defining the role of communication in the practice of relationship management.
- Li, S. (2011). Testing Mediation Using Multiple Regression and Structural Equation Modeling Analyses in Secondary Data. Sagepub.com/journals. DOI: 10.1177/0193841X11412069. <http://erx.sagepub.com>
- Mabillard, V., & Pasquier, M. (2016). Transparency and trust in government (2007-2014): A comparative study. *Network of Institutes and Schools of Public Administration in Central and Eastern Europe. the NISPAcee Journal of Public Administration and Policy*, 9(2), 69-92. doi:<http://dx.doi.org/10.1515/nispa-2016-0015>.
- Macys, (2012). Macy's fashions support breast cancer awareness.
- McCormack, A., (2007). What is the digital age. Retrieved 7/11/2020 from <https://www.ademccormack.com/digital-strategy/society/what-is-the-digital-age/>.
- McDonald, A. (2006). What hope for freedom of information in the UK? In C. Hood, & D. McIntosh, T. (2014). "Paraguay is 100th Nation to Pass FOI Law, but Struggle for Openness Goes on." *The Guardian*, 19 September 2014.
- Meijer, A., D. Curtin and M. Hillebrandt. 2012. "Open Government: Connecting Vision and Voice." *International Review of Administrative Sciences* 78(1), 10 – 29.
- McNeil, P. & Chapman, S. (2005). *Research methods* (3rd ed). New York: Routledge
- McWilliams, A., Siegel, D. & Wright, P. (2006). Corporate Social Responsibility: Strategic Implications. *Journal of Management Studies* 43:1 January 2006, 0022-2380. Retrieved September, 2020 from <https://onlinelibrary.wiley.com/doi/full/10.1111/j.1467-6486.2006.00580.x>
- Meijer, A., D. Curtin and M. Hillebrandt. 2012. "Open Government: Connecting Vision and Voice." *International Review of Administrative Sciences* 78(1), 10 – 29.
- Meyer, P. D. (2003). The truth about transparency. Executive Update. Retrieved February 12, 2004 from <http://www.asaecenter.org/PublicationsResources/EUArticle>.
- Morck, R., Yeung, B., Yu, W. (2000). The information content of stock markets: Why do emerging markets have synchronous stock price movements?, *Journal of Financial Economics*, 58(1-2), pp. 215-260.

- Murtin, F., Fleischer, L., Siegerink, V., Aassve, A., Algan, Y., Boarini, R., . . . Smith, C. (2018). *Trust and its determinants: EVIDENCE FROM THE TRUSTLAB EXPERIMENT*. Paris: Organisation for Economic Cooperation and Development (OECD). doi:<http://dx.doi.org/10.1787/869ef2ec-en>
- Newsom (2020). Psy 523/623 Structural Equation Modeling, Spring 2020. http://web.pdx.edu/~newsomj/semclass/ho_mediation.pdf
- OECD (2017b), *OECD Guidelines on Measuring Trust*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264278219-en>.
- Office of the President (2022), <https://arta.gov.ph/about/the-eodb-law>
- Oyer, S. (2008). *Effects of interactive online media type and crisis type on public trust during organizational crisis* (Order No. 3347165). Available from ProQuest Central. (250815117). Retrieved from <https://search.proquest.com/dissertationstheses/effects-interactive-online-media-type-crisis-on/docview/250815117/se2?accountid=31259>
- Parsons, V.L. (2017). Stratified Sampling. <https://doi.org/10.1002/9781118445112.stat05999.pub2> PCSO Website, (2020). From the <https://www.pcsso.gov.ph>.
- Pearson, R. (1989). Albert J. Sullivan's theory of public relations ethics. *Relations Review*, 15(2), 52–62.
- Peters, A., Bianchi, A., (2013) : Towards Transparency as a Global Norm. In Anne Peters & Andrea Bianchi (eds): *Transparency in International Law*. Cambridge 2013, p. 534–607.
- Philippine Daily Inquirer, (2019). Economic team pitches privatization of Pagcor, PCSO's gaming functions. From the <https://business.inquirer.net/280333/economic-teampitches-privatization-of-pagcor-pcsos-gaming-functions>/October 4, 2019.
- Philippine Statistics Authority (2020). Retrieved December 28, 2020 from <http://rssol1.psa.gov.ph/article/population-davao-city-based-results-2015census-population#>
- Popovski, V. (2010). Conclusion: Trust is a must in government. In G. S. Cheema & P. Vesselin (Eds.), *Building trust in government: Innovations in governance reform in Asia*. New York: United Nations University Press.
- Porter, M. E., & Kramer, M. R. (2006). Strategy & society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 7892.
- Porumbescu, G. A. (2015). Linking transparency to trust in government and voice. *American Review of Public Administration*, 47(5), 520–537. <https://doi.org/10.1177/0275074015607301>.

- Quaranta, J.E. (2017). Descriptive Correlational Research: Asthma Management by School Nurses. DOI: 10.4135/9781526407696
- QuestPro (2023). Descriptive Correlational: Descriptive vs correlational research.<https://www.questionpro.com/blog/descriptive-research-vs-correlationalresearch/>
- Rahmani, M., & Eghbali, A. (2018).Examining the moderating role of corporate social responsibility in the relationship between socially responsible consumption and quality of work life (QWL) of the staff in social security organization. *Marketing and Branding Research*, 5(1), 64-77.
doi:<http://dx.doi.org/10.19237/MBR.2018.01.07>
- Rawlins, B. (2008). Measuring the relationship between organizational transparency and employee trust. *The Public relations journal*, Vol. 2, No.2.2008. Retrieved from https://www.researchgate.net/publication/239919667Measuring_the_relationship_between_organizational_transparency_and_employee_trust
- Rawlins, B. (2009). Give the emperor a mirror: Toward developing a stakeholder measurement of organizational transparency. *Journal of Public Relations Research*, 21(1), 71. Retrieved from <https://search.proquest.com/scholarlyjournals/give-emperor-mirror-toward-developingstakeholder/docview/196900809/se-2?accountid=31259>
- Republic Act No. 10149 (2011).The GOCC Governance Act of 2011.
- Republic Act No. 10173, also known as the Data Privacy Act (DPA) of 2012.
<https://www.privacy.gov.ph/data-privacy-act/>
- Republic Act No. 1169 (1954).An Act Providing for Charity Sweepstakes, Horse Races, and Lotteries (As amended by Batas PambansaBlng. 42 and Presidential Decree No. 1157) or The Philippine Charity Sweepstakes Office Charter.
- Republic Act11223 (2019). The Universal Health Care Act.
- Saeidi, S. P., Sofian, S., Saeidi, P., Saeidi, S. P., Saeaeidi, S. A. (2015), “How does corporate social responsibility contribute to firm financial performance?The mediating role of competitive advantage, reputation, and customer satisfaction”, *Journal of Business Research*, Vol. 68 No. 2, pp. 341–350.
- SAGE Publications, Inc (2019). Ethical Considerations.https://www.sagepub.com/sites/default/files/upmbinaries/95945_Chapter_5_Ethical_considerations.pdf
- Salminen, A., &Ikola-Norrbacka, R. (2010).Trust, good governance and unethical actions in Finnish publicadministration. *International Journal of Public Sector Management*, 23(7), 647–668.
- Schnackenberg, A. K., & Tomlinson, E. C. (2016). Organizational transparency: A newperspective on managing trust in organization-stakeholder relationships.*Journal of Management*, 42, 1784-1810. doi:0.1177/0149206314525202

- Seavers, M. L. (2018). *Citizen's perception and use of governmental transparency: Effects on citizen trust and participation in government* (Order No. 10903749). Available from ProQuest Central. (2082418386). Retrieved from <https://search.proquest.com/dissertations-theses/citizens-perception-usegovernmental-transparency/docview/2082418386/se-2?accountid=31259>
- Shrout, P. E., & Bolger, N. (2002). Mediation in experimental and nonexperimental studies: New procedures and recommendations. *Psychological Methods*, 7(4), 422-445.
- Silveira, L. (2016). Partnering Against Corruption Initiative, Word Economic Forum. Retrieved July 30, 2020 from <https://www.weforum.org/agenda/2016/04/4technologies-helping-us-to-fight-corruption/>
- Stanaland, A., Lwin, M., & Murphy, P. (2011). Consumer perceptions of the antecedents and consequences of corporate social responsibility. *Journal of Business Ethics*, 102(1), 47-55. doi:10.1007/s10551-011-0904-z
- Stasavage, D. (2003). "Transparency, Democratic Accountability, and the Economic Consequences of Monetary Institutions." *American Journal of Political Science* 47(3), 389 – 402.
- Steigrad, A. (2010). CSR enters the spotlight. Women's wear daily. Retrieved from <http://www.wwd.com>.
- Sullivan, A. (1965). "Values in Public Relations." In O. Lerbinger and A. Sullivan (eds). *Information, Influence, and Communication: A Reader in Public Relations*. New York: Basic Books, 412 – 439
- Sulphrey, M. M. (2017). Corporate social responsibility or corporate social irresponsibility: Where should be the focus? *Problems and Perspectives in Management*, 15(4), 293-301. doi:[http://dx.doi.org/10.21511/ppm.15\(4-1\).2017.13](http://dx.doi.org/10.21511/ppm.15(4-1).2017.13)
- Szwajkowski, E. (2000). Simplifying the principles of stakeholder management: The three most important principles. *Business & Society*, 39, 379–396.
- Tapscott, D., & Ticoll, D. (2003). *The naked corporation: How the age of transparency will revolutionize business*. New York: Free Press.
- The Constitution of the Republic of the Philippines 1987. From the <https://www.officialgazette.gov.ph/constitutions/1987-constitution>.
- Thomas, D. (nd). <https://blog.ventivtech.com/blog/what-is-the-digital-age> 7/11/2022
- Tu, J. I. (2012). Microsoft launches charity for young people. *The christian science monitor*. Retrieved from <http://www.csmonitor.com>.
- Uslaner, E. M. (2002). *The moral foundations of trust*. New York: Cambridge University Press.
- Van der Meer, T. (2010). In what we trust? A multi-level study into trust in parliament as an evaluation of state characteristics. *International Review of Administrative Sciences*, 76(3), 517–536. <https://doi.org/10.1177/0020852310372450>.

- Various Social Media Posts/Articles by CNN, ABS-CBN, Rappler, GMA Network, etc.dated July 26-27,2019 re Duterte on PCSO.
- Veal, Don-Terry; William I. Sauser, Jr. and Maria T. Folmar (2011) Promoting transparency in local governments. In Cal, Clark and Don-Terry, Veal (eds), Advancing excellence and public trust in government, Rowman and Littlefield Publishers Inc.: New York.
- Waddock, S., & Bodwell, C. (2007). Total responsibility management: the manual. Sheffield: Greenleaf Publishing.
- Wall, S. (1996). Public justification and the transparency argument. *The Philosophical Quarterly*, 46, 501–507.
- Watson, M.L. (2005). Can there be just one trust? A cross-disciplinary identification of trust definitions and measurement. Submitted to the *Institute for Public Relations* for the 2004 Ketchum Excellence in Public Relations Research Award.
- Wehmeier, S., & Raaz, O. (2012). Transparency matters: The concept of organizational transparency in the academic discourse. *Public Relations Inquiry*, 1, 337–366.
- Welch, E. W., Hinnant, C. C., & Moon, M. J. (2004). Linking citizen satisfaction with E-government and trust in government. *Journal of Public Administration Research and Theory*, 15(3), 371–391.
- Whittaker, F. (2018). What is Wikileaks? Everything you need to know. From <https://www.nbcnews.com/storyline/smart-facts/what-wikileaks-everything-you-need-know-n869556>.
- Will, M. G., & Hielscher, S. (2014). How do companies invest in corporate social responsibility? An ordonomic contribution for empirical csr
- World Health Organization (2020). WHO Official Updates. Retrieved 7/11/2020 from <https://www.who.int/covid-19/information>.
- Yang, K. (2006). Trust and citizen involvement decisions: Trust in citizens, trust in institutions, and propensity to trust. *Administration and Society*, 38(5), 573–595.
- Yang, S.-U. (2007). An integrated model for organization-public relational outcomes, organizational reputation, and their antecedents. *Journal of Public Relations Research*, 19(2), 91–121
- Yousaf, M., Ihsan, F., & Ellahi, A. (2016). Exploring the impact of good governance on citizens' trust in Pakistan. *Government Information Quarterly*, 33(1), 200–209.
- Zhao, J. (2017). Promoting more socially responsible corporations through a corporate law regulatory framework. *Legal Studies*, 37(1), 103–136.
doi:<http://dx.doi.org/10.1111/lest.12140>
- Zhongbo, Y., Liuchuang, L., Gaoliang, T., Zhang, H. (2013). Aggressive reporting, investor protection and stock price informativeness: Evidence from Chinese firms. *Journal of International Accounting, Auditing and Taxation*, Retrieved 10.11.2017 from <http://dx.doi.org/10.1016/j.intaccaudtax.2013.07.004>.

License

Copyright (c) 2024 Ellyn A. Ostan, Dr. Alger P. Dura



*This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/).
Authors retain copyright and grant the journal right of first publication with the work
simultaneously licensed under a [Creative Commons Attribution \(CC-BY\) 4.0 License](https://creativecommons.org/licenses/by/4.0/) that
allows others to share the work with an acknowledgment of the work's authorship and initial
publication in this journal.*