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DESIGNING TRANSPARENT BONUS SYSTEMS IN LARGE ORGANIZATIONS

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ABSTRACT

These days, open and obvious bonus systems are extremely important for how companies, especially large and complicated ones, are run. Often, when how people are paid is out in the open, it creates a lack of trust, makes things happen more slowly, and makes employees less interested in their work. Lately, more and more attention has been given to how being open, being able to explain what happens, and having incentives that match goals affect how a company does and how employees act. Simply showing what pay is isn't enough; having a transparent system of bonuses means carefully planning the way things work, what is measured, and how that information gets to everyone so things are fair, easy to understand, and the same at all levels of the business. This research looks at how big companies plan and put in place transparent bonus programs. It uses ideas from accounting, information systems, how people behave in organizations, and management in general. The article looks at the basic principles of openness and accountability, and how they help employees to trust the company and to be dedicated to it (Agyemang, 2024; Dillard and Vinnari, 2019). It also considers how important the things we use to measure success are and how incentives must match aims; badly chosen measures can make people do the wrong things and ruin people's faith in the system (Clark et al., 2021; Ba, Stallaert, and Whinston, 2001). The paper lays out a way to design transparent bonus schemes, putting together things like aligning Key Performance Indicators, how people are paid, and digital tools to make things visible. It also deals with typical issues like the difficulty of large organizations, problems with the accuracy of data, and biases when assessing performance. And by looking at the latest developments in digital openness and governance, the research stresses how technology can make compensation systems more visible and people more accountable (Matheus et al., 2023; Larsson and Heintz, 2020). The results show that transparent bonuses really do improve trust within a company, commitment from employees, and overall results, if they are accompanied by good communication, strong measurements, and a regular stream of feedback (Hien and Tuan, 2023; Men, Qin, and Jin, 2022). The article finishes with useful advice for organizations that want to create and implement bonus systems that are transparent, fair, and work well in increasingly complicated and ever-changing business environments.

KEYWORDS: Transparency, Performance Metrics, Incentive Alignment, Employee Trust, Compensation Structure, Accountability.

1. INTRODUCTION

1.1 Background and Context

How companies pay people, and particularly how they give bonuses, has always been a core part of managing them and getting everyone to work toward the same company aims. Bonuses are really important in larger companies to encourage good work and reward people for what they do. For a long time, many companies used bonuses that managers decided on, and this led to a feeling of unfairness and not working as well because it wasn't clear how those decisions were being made.

Recently, though, there's been a move to payment systems that are more structured and based on how well someone is doing. This change is happening because organizations are getting more complicated, people need to be able to show what they've achieved, and we're placing more value on things that can be measured. And importantly, being open about everything is now a central idea in this shift, reflecting what's happening more widely with how companies are run and how they're seen by the public (de Boer, 2023; Pérez-Durán, 2024). These open systems aren't just about sharing information, but making sure the procedures are easy to understand, applied equally, and can be explained to everyone involved.

The link between openness and trust, and also the general atmosphere within a company, makes this openness even more important. Research shows people are much more likely to trust and really put themselves into their work if they feel the company is open and fair in what it does (Hien and Tuan, 2023; Ndlovu, Quaye, and Saini, 2021). Secretive bonus schemes, on the other hand, can cause unhappiness, less enthusiasm, and more people leaving.

1.2. Problem Statement

However, even though everyone agrees that transparency is important, many large organizations are still finding it hard to create and use bonus systems that work well. A major problem is that it's not clear how the bonuses are worked out and given out. Employees often don't know what they're being judged on, which makes them think the process is biased and unfair.

Another significant problem is that the things used to measure performance don't always match the overall goals of the company. Badly chosen measurements can actually encourage people to do the wrong things, like only thinking about the short-term or fiddling with the numbers, and this stops the company as a whole from succeeding (Clark et al.,

2021). Plus, because large organizations are complex, it's hard to use the same measurements everywhere and be consistent across different teams and jobs.

What managers think and their own biases make these problems even worse. While managers sometimes need to make their own judgements, this can lead to differences in how things are done and favouritism, and damage people's faith in the bonus system. And too often, people don't get feedback on their performance, so they can't understand how their results connect to their bonus.

1.3. Objectives of the Study

This article will tackle these issues by offering a complete plan for designing bonus systems that are open and transparent in large organizations. Specifically, it will:

- Look at what transparency means and how it relates to how people are paid.
- pinpoint the most important parts of bonus structures that are both effective and open;
- consider how performance measurements work and how to make sure bonuses encourage the right behaviour;
- suggest a usable plan for putting things into practice;
- Give advice on how to make the process more open and accountable.

1.4 Significance of Transparent Bonus Systems

Open bonus systems are vital for building trust, making sure people are responsible for what they do, and getting good results from staff. Being open makes the fairness of pay decisions obvious because they are based on clear, objective rules. This then makes employees have more faith in the company and its leaders.

Accountability is also key, as open systems allow companies to explain their choices and show they are being fair (Agyemang, 2024; Mungiu-Pippidi, 2023). By making the process visible and understandable, organizations can lessen the chances of corruption, bias, and inefficiency.

Moreover, transparent bonus systems help to get rewards linked to actual results. This is important for reducing the costs of having employees and managers with different goals and making sure employees are working to benefit the organization (Martin, Wiseman, and Gomez-Mejia, 2019). Ultimately, open systems help a company to continue doing well by supporting fairness, motivation, and a constant drive to get better.

2. THEORETICAL FOUNDATIONS AND

KEY COMPONENTS

2.1. *Transparency in Organizational Systems*

Transparency in how a company works isn't just about sharing information; it's about how clearly people can understand how things happen, get to the information, and make sense of it. When it comes to bonuses, transparency means employees knowing how their work is judged, how much their bonus will be (and how it's worked out), and why decisions about bonuses are made - and this is very similar to how openness, being able to trace decisions, and being held responsible are seen as important in general when running things (Matheus, Janssen and Janowski, 2021; Schäfer, 2023).

Experts break transparency down into a few parts: how the process works (procedural transparency), having the relevant information (informational transparency), and whether the results feel fair (distributive transparency). All three of these are key to employees feeling fairly treated and trusting the company. For instance, procedural transparency means the rules for giving out bonuses are clear and used in the same way each time, and informational transparency lets people see the data about their performance and what they're being judged against.

Digital changes have actually increased transparency, because now we can see how we're doing and what our pay is, in real time. Dashboards and analysis tools help companies present complicated information in a way that's easy to grasp, which makes people understand and participate more (Matheus et al., 2023). However, transparency needs to be done carefully, to avoid giving people too much information, and to ensure the data is actually useful and helps people take action.

2.2. *Performance Metrics and KPI Design*

Performance metrics are at the heart of any bonus scheme, deciding how much an employee's contribution is worth. Designing good Key Performance Indicators (KPIs) needs a good mix of being accurate, relevant to the job, and fair. The measurements have to fit with the overall goals of the company and cover all the different sides of someone's job, no matter their role.

A big problem with KPIs is that people might 'game' them; they'll focus on improving the numbers that are measured, and that can actually be bad for the company as a whole. Research has shown that performance metrics can be 'abused', with badly chosen measures having unintended and negative effects on how well the system works (Clark et al.,

2021). For example, if a company focuses too much on making money in the short term, people might be discouraged from being innovative or thinking about the long-term future.

To deal with this, companies should think about KPIs in a rounded way, using both numbers and more subjective assessments. Alongside financial figures like income and profit, they should also look at things like how happy customers are, how innovative the company is, and how well people work together (Han, Chong, and Li, 2020). Using both 'leading' and 'lagging' indicators will also give a more complete picture of performance.

It's also vitally important that performance metrics are reliable and precise. If the data is wrong or changes all the time, it will destroy people's faith in the bonus system and cause arguments. Research into performance measurement shows that you need to collect and check data carefully and thoroughly to make sure it's accurate and stays that way (St-Aubin and Agard, 2022; Iida, 2024).

2.3. *Incentive Alignment Theory*

The idea of 'incentive alignment' is a core principle of how organizations are designed, and it comes from 'agency theory', which looks at the relationship between the people who own the company (principals - employers) and the people who work for them (agents - employees). The main aim of incentive alignment is to make sure what employees do is in line with what the company wants to achieve, and to reduce situations where their interests clash and cause costs to the company (Martin, Wiseman, and Gomez-Mejia, 2019).

Often, traditional pay systems don't align well, with people getting rewards for doing things that don't actually help the company succeed. For example, bonuses based on what individuals do can lead to competition instead of teamwork, and bonuses for the whole company can mean people aren't as personally responsible for their results. Getting a good alignment requires balancing rewards for individuals, teams, and the organization as a whole.

Research in information systems and supply chain management shows how important it is to align incentives at all levels and in all parts of the business to get the best performance (Ba, Stallaert, and Whinston, 2001; Norrman and Naslund, 2019). With bonus schemes, this means having ways to reward both what an individual does and what the team/company achieves.

New technologies like blockchain and Artificial Intelligence (AI) give us new ways to improve

incentive alignment. They can provide a clear and unchangeable record of how well someone is doing (Niu, Dong, and Liu, 2021; Matey et al., 2025). This can reduce the problem of one person having more information than another, and build more trust in the system.

2.4. Compensation Structure Models

How rewards are handed out in a company - the 'compensation structure' - has a big impact on how employees behave. In larger companies, bonus schemes usually have several parts: a basic salary, short-term bonuses, and long-term bonuses.

Short-term bonuses (like an annual bonus) are

usually based on how you've done recently, while long-term bonuses (like stock options) are designed to make sure employees' interests match the company's long-term success. How much weight is given to each of these is important; focusing too much on short-term rewards can lead to people making decisions that are only good for the present (Mehran, 1995; Humphery-Jenner et al., 2016).

Compensation structures also differ in what they focus on. Some emphasize individual performance, others focus on teams or the whole company. 'Hybrid' models - which combine different ways of measuring performance - are becoming more popular, because they can balance different goals and encourage people to work together.

Table 1: Types of Bonus Structures in Large Organizations.

Bonus Type	Description	Advantages	Limitations
Individual-Based	Based on personal performance	High motivation	May reduce collaboration
Team-Based	Based on team outcomes	Encourages teamwork	Free-rider problem
Organization-Wide	Based on company performance	Aligns with company goals	Weak individual linkage
Hybrid Model	A combination of multiple factors	Balanced incentives	Complex to manage

And, looking at how much top executives are paid has been widely studied to see how it affects the company. Research shows that compensation structures affect how innovative a company is, how much risk it takes, and how socially responsible it is (Karim, Lee, and Suh, 2018; Choi, Ahn, and Choi, 2021). This underlines how important it is to make sure bonus systems fit with the company's overall aims and values.

In short, this section sets out the ideas and concepts that are the basis for bonus systems that are open and transparent, and it shows how transparency, measuring performance, aligning incentives, and designing how pay is structured all work together.

3. CHALLENGES IN DESIGNING TRANSPARENT BONUS SYSTEMS

It's surprisingly tricky to create truly open bonus schemes in big companies, because of the way they are and the way people act, and because of technology. Everyone agrees transparency is a good thing, but actually doing it hits a lot of walls. Those walls are the size of the organisation itself, problems with the data, how we all have our own biases, and

the fact that we're not always great at getting information across.

3.1. Organizational Complexity

Large companies have many levels of management, different teams doing different things, and offices in lots of places. This makes it hard to have a bonus system that's both fair and makes sense for everyone in every part of the company. Different jobs need different ways of measuring how well someone is doing, and a single system won't work for all of them.

What's more, these complicated organisations often have separate ways of judging performance within each team. Each department might pick its own measurements and standards for judging people, which leads to differences and makes comparing performance tricky. This lack of consistency then makes it harder to see how bonuses are decided. Balancing a central, consistent system with one that can be adapted to different areas is a key difficulty.

3.2. Data Integrity and Measurement Issues

How trustworthy the bonus system is relies

heavily on how good the performance information is. If the data is wrong, incomplete, or just not consistent, it will undermine transparency and cause arguments over who gets what. The ways we measure performance need to be chosen carefully, accurately measured, and checked to be believable.

A big problem is that we often rely too much on things that are easy to count, and these don't give a complete picture of how well someone is doing. For instance, just looking at sales figures or how much something produces might ignore things like how well people work together, their creativity, or how well they lead. This can mean unfair judgments and rewards that don't encourage the right behaviour. Furthermore, people can manipulate the measurements to look good and focus on improving those specific figures, rather than doing things that are good for the company as a whole. This is something researchers have found (Clark et al., 2021), and it doesn't just give a misleading view of how well people are doing; it also destroys trust in the system. Good data management, with standard ways of collecting data, checking it, and auditing it, is essential. New analytical tools and machine learning could improve accuracy and prediction, but they introduce problems of their own regarding how transparent and understandable they are (Yang et al., 2025).

3.3. Bias and Perceived Inequity

Bias is a huge issue for transparency with bonuses. Even if there are official rules, a manager's personal judgments can lead to unfairness and favouritism. These biases can be something we're aware of, or happen without us realising, and are affected by things like relationships, culture, or unconscious stereotypes.

And how employees feel about fairness is often as important as fairness itself. If people think bonuses are unfairly given, they will lose faith in the company and be less enthusiastic and committed. Research into accountability (Agyemang, 1994; Dillard and Vinnari, 2019) shows that people need to feel decisions are fair and have a good explanation for them, to accept them. Differences in pay between groups of people (by gender, race, or department) can make people feel this unfairness even more strongly. Fixing this needs not only objective standards, but clear communication and a way for people to challenge and look at the decisions.

3.4. Communication Gaps

Finally, good communication is at the heart of transparency, but it's often forgotten when bonus systems are designed. Many organisations don't explain clearly how bonuses are worked out, what is measured, and how performance is assessed. This lack of clarity causes confusion, annoyance, and a lack of trust. These communication problems can happen at all levels: a failure to explain the rules of the bonus scheme, not giving enough or clear enough feedback on someone's work, or not being open about how the final bonus decisions were reached. Research (Men, Qin and Jin, and Ndlovu, Quaye and Saini, 2021 & 2022) shows how important communication is for trust and commitment. If managers are open and consistent, employees are more likely to think the system is fair and to feel committed to the organisation. Because bonus schemes are complicated, especially when several measurements and different levels of importance are involved, organisations must use clear ways of showing the information, like charts, reports, and training.

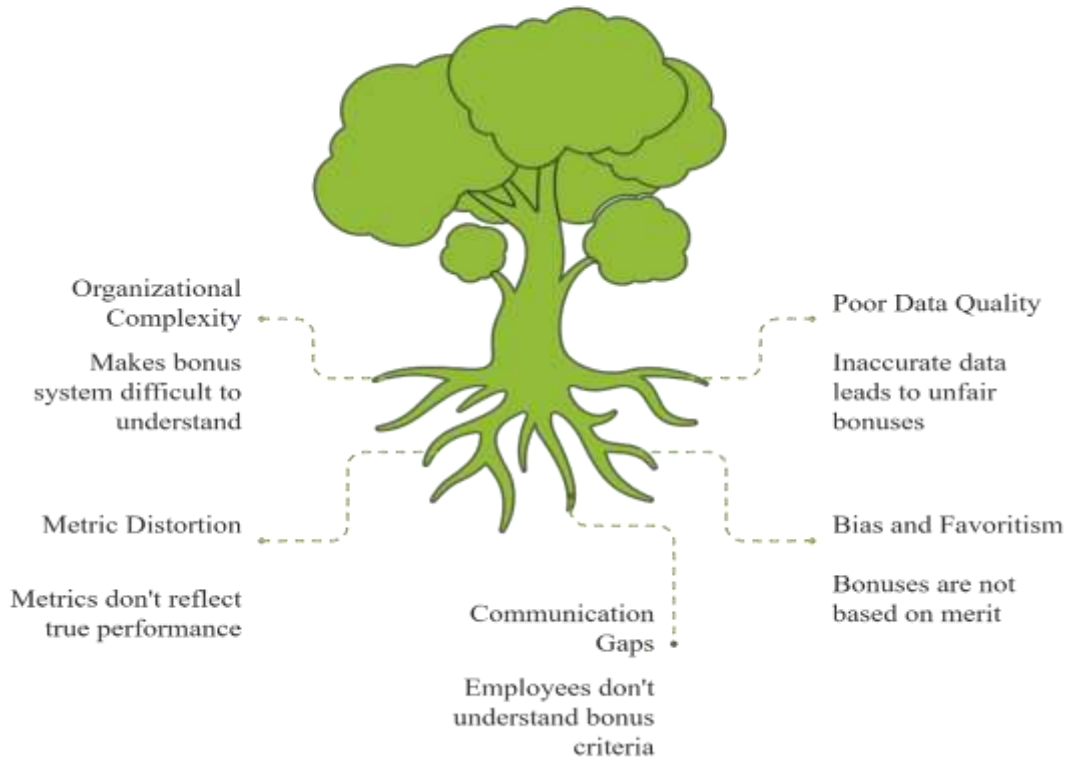


Figure 1: Common Barriers to Transparency in Bonus Systems Conceptual diagram illustrating key barriers:

This figure visually emphasizes how multiple factors interact to reduce overall transparency and effectiveness.

3.5. Synthesis of Challenges

All these problems connect and often make each other worse. For example, bad data encourages managers to rely on their own judgment, which makes bias more likely. And a complex organisation makes it harder to communicate and be clear about how performance is being assessed.

Fixing them needs a complete approach that looks at the structure of the organisation, how data is managed, how people behave, and how information is communicated. Transparency isn't something you can do with one simple change; it needs to be built into the entire design and running of the bonus system.

4. FRAMEWORK FOR DESIGNING TRANSPARENT BONUS SYSTEMS

Based on what we've learned about the theory and difficulties involved, this section lays out a

thorough and easily grown framework for building bonus systems that are transparent within bigger companies. It brings together openness, being responsible for results, making sure rewards are in line with what's expected, and using data to make decisions; all to make sure the system is fair, easy to grasp, and actually works.

4.1. Core Design Principles

A transparent bonus system will only be effective if you stick to a certain core set of design principles. These principles are what guide the development and launching of systems that people will believe in and that can continue to operate well.

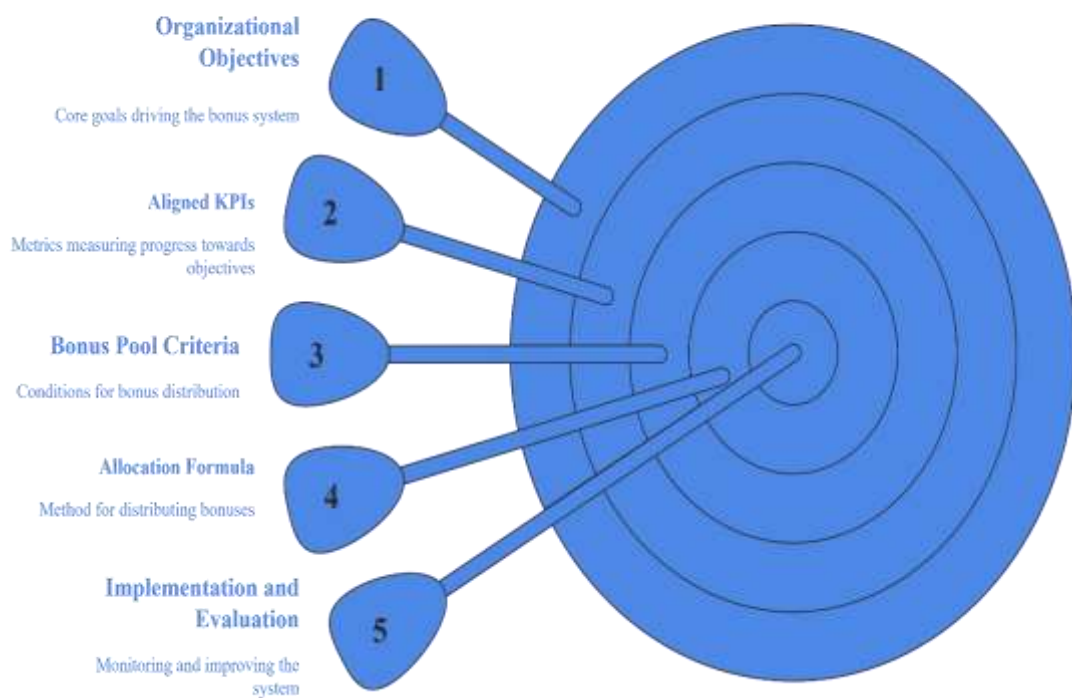
For clarity, every single part of the bonus system - the ways performance is measured, the calculations, who is eligible - needs to be defined in a clear and easy-to-understand way. Vague wording will erode trust and create more chances for arguments. Consistency is also key; the system must be applied in the same way to similar jobs and departments to be fair. Being consistent builds believability and reduces the feeling of favoritism. Employees should

be able to find information on the bonus system easily. In fact, digital tools and displays (Matheus et al., 2023) can give people access to their performance data and bonus figures as it's happening. Fairness and objectivity are required; bonuses should be determined by facts that can be checked. There should be ways to reduce bias and make sure everyone is treated equitably. And those making the decisions about bonuses must be able to explain why someone got the outcome they did, using the open rules and data. Being accountable strengthens the organization's reputation and trust (Agyemang, t 2024).

These principles echo larger ideas about transparency in the digital world and in organizations in general, which stress being open, being able to follow the chain of events, and getting input from those with a stake in the process (Matheus, Janssen, and Janowski, 2021).

4.2. Step-by-Step Workflow for Bonus System Design

To operationalize these principles, organizations can adopt a structured workflow that guides the design and implementation process.



Workflow 1: Transparent Bonus System Design Process.

This workflow ensures a systematic and transparent approach to bonus system design, reducing ambiguity and enhancing consistency.

defined and formula-based calculation model. Such models reduce subjectivity and provide employees with a clear understanding of how their performance translates into rewards.

4.3. Bonus Calculation Model

A transparent bonus system requires a clearly

A commonly used approach is the weighted performance model, where different dimensions of performance contribute to the overall bonus.

Table 2: Example of KPI Weight Distribution.

Performance Dimension	Weight (%)	Measurement Criteria
Individual	50%	Sales targets, task completion
Team	30%	Project success, collaboration
Organizational	20%	Revenue growth, profitability

In this model, the total bonus is calculated based on a weighted aggregation of performance scores

across different dimensions. This approach is promoted by ensuring that employees are rewarded not only for individual achievements but also for team contributions and organizational success (Ba, Stallaert, and Whinston, 2001).

4.4. Technology and Automation

Technology is crucial to making bonus systems transparent and able to grow with the company. Digital platforms can automatically gather data, track performance, and work out the bonus amounts, which cuts down on mistakes and makes things more consistent.

The main technologies that make this possible include: HR analytics systems, which provide current information about how employees are doing and how pay is trending; dashboards and visualization tools, which make complicated data easier to understand and access; Artificial Intelligence (AI), which helps predict results and assess performance, but where transparency in how AI makes decisions is still a significant issue (Larsson and Heintz, 2020; Yu, Li and Fan, 2023); and Blockchain Technology, which offers a safe and unchangeable record of performance data, which strengthens trust and accountability (Niu, Dong and Liu, 2021).

These digital transparency tools don't just make things more efficient; they also build trust by allowing employees to look at the information that affects them directly. However, companies must make sure these technologies are used responsibly and that they pay attention to data privacy and what is ethical.

4.5. Synthesis of the Framework

The framework we're proposing combines the design principles, a planned sequence of steps, quantifiable models, and the technology that enables them, to give a full method for designing transparent bonus systems. By considering both the technical and the human side of things, the framework makes sure openness is a part of the entire system.

And it's important to note that the framework can be adjusted to suit different company environments, and can be altered depending on the industry, the size of the company, and its main goals. This adaptability is essential for larger organizations, as the variety of jobs and departments will need solutions tailored to them.

Now that we have the framework set up, the next section will look at how to put it in place, and the best ways of doing so - turning the design ideas into concrete actions the company can take.

5. IMPLEMENTATION STRATEGIES AND BEST PRACTICES

Having a well-designed, open bonus system is vital, but it's how you put it into practice that determines if it will actually work. Bigger organizations, to get the system accepted, understood, and always getting better, really need a planned approach. This part of the discussion looks at the important ways to do this and the best practices for turning the design ideas into real-world success.

5.1. Change Management and Stakeholder Engagement

A transparent bonus system is often a fairly big change from how people are usually paid. Therefore, good change management is essential for getting it to happen smoothly and with as little pushback as possible.

Getting people's input - employees, managers, and HR - from the very beginning of the design process is important. This makes the system feel more legitimate and makes sure lots of different viewpoints are included. People are far more likely to believe in and accept a system they've had a hand in creating.

People may resist the change because they're worried about whether it's fair, because managers will have less say in bonuses, or because performance will be looked at more closely. To deal with these worries, you need to explain things clearly, provide training, and show how the system will be good for people. Leaders are key to supporting openness and emphasizing how important it is to the company as a whole.

5.2. Communication and Disclosure Mechanisms

Open bonus systems depend a lot on good communication. Companies must make sure employees know all about the system in a clear and consistent way.

Specifically, good communication involves: detailed policy documents (explaining how bonuses are structured, how performance is measured, and how amounts are calculated), regular updates on how people are doing against their goals, interactive dashboards so employees can see their performance and potential bonus in real time, and training and workshops to help people understand the system and improve their work.

Research shows that communication builds trust and makes people feel more committed to the organization. When leaders are open and consistent

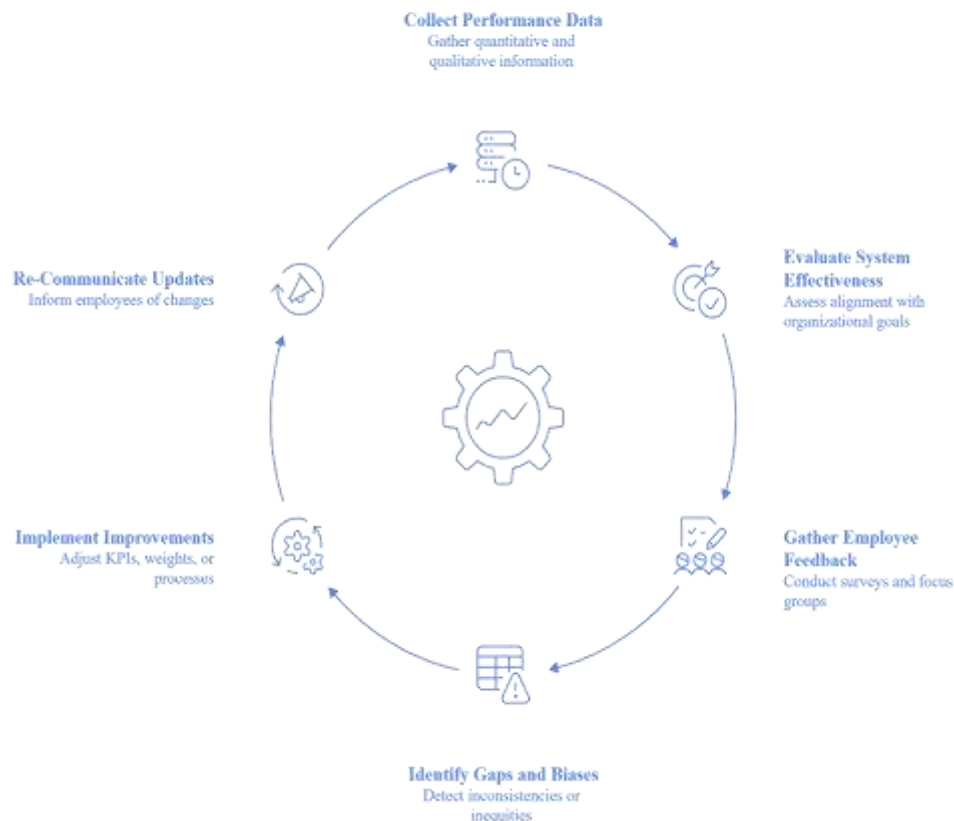
in what they say, employees are much more likely to think the system is fair and to be engaged (Men, Qin, and Jin, 2022; Hien and Tuan, 2023).

5.3. Monitoring and Continuous Improvement

Transparent bonus systems must be dynamic and adaptable to changing organizational needs. Continuous monitoring and evaluation are essential

to ensure that the system remains effective, fair, and aligned with strategic objectives.

Organizations should establish feedback mechanisms that allow employees to share their experiences and concerns. Regular audits of performance data and bonus outcomes can help identify inconsistencies, biases, or unintended consequences.



Workflow 2: Continuous Improvement Cycle.

This visual emphasizes the iterative nature of system refinement and continuous transparency.

5.4. Case Insights and Practical Considerations

While the specific ways of doing things will differ between companies, some common factors are always important for success: strong backing from top management to really make openness part of the company culture, bonus systems that fit with the company's values of fairness, responsibility and working together, balancing openness with the need to keep some sensitive information private, and systems that can be adapted to different teams and changing business needs. and studies have shown that organizations that implement open systems successfully find employees trust them more, are

more engaged, and perform better (Ndlovu, Quaye, and Saini, 2021; Mungiu-Pippidi, 2023). This shows how valuable openness is for the company to do well.

6. CONCLUSION

In short, transparent bonuses are a fundamental part of good management in large, complicated companies. As this discussion has shown, transparency isn't just about revealing information; it's a complete design idea that includes being clear, fair, responsible, and accessible.

We started by looking at the ideas behind transparency, measuring performance, and matching rewards to effort - and how these things affect what people do and how the organization does. We then identified the main problems - a complicated

organization, problems with the data, bias, and communication issues - all of which can stop a bonus system from being effective.

To tackle these problems, we suggested a structured plan for designing open bonus systems. This plan brings together the main design ideas, a series of steps, ways to measure things, and technology to help. It's a practical guide for organizations wanting to be more open and make rewards fit with the company's aims.

The implementation section then stressed how important change management, communication, and continual improvement are for open bonus systems to succeed. If organizations use these strategies, they can build trust, improve performance, and make

people more accountable.

Eventually, open bonus systems lead to a fairer and more motivated workforce, where people understand exactly how their efforts are noticed and rewarded. And as organizations continue to change in an increasingly complex and data-rich environment, transparency will remain key to lasting success.

Future research could look at how new technologies like artificial intelligence and blockchain could make compensation systems even more open and accountable. Also, studying over time how open bonus systems affect organizational performance would be useful for both researchers and those working in the field.

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