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Transparency and communication: Kipling's six questions

Transparencia y comunicación: las seis preguntas de Kipling

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Abstract

Transparency has become an object of desire for managers and companies, and it is one of the keys of organizational communication. However, it is often mistakenly understood as a mere form of disclosure, considering only one-way communication to the receiver. Shortcomings identified in definitions of transparency lead to propose it through the consistency of the elements of communication: issuer, message, channel and receiver, as well as the questions posed by Kipling in one of his most famous works, where he introduces his six honest serving men: what, why, when, how, where and who (6W). A three-dimensional model of transparency is proposed with a 7-step path, which constitutes a very simple and useful tool for companies, who have to think over and assess the suitability of each element if they want to implement a transparent communication strategy.

Resumen

La transparencia se ha convertido en objeto de deseo para gestores y empresas, convirtiéndola en una de las claves para la comunicación organizacional. Sin embargo, suele entenderse como una mera forma de divulgación, considerando únicamente la comunicación unidireccional al receptor. Las deficiencias identificadas en las definiciones de transparencia nos llevan a plantearla de nuevo basándonos en la consistencia entre los elementos de la comunicación: mensaje, mensaje, canal y receptor, así como en los seis honestos servidores de Kipling: qué, por qué, cuándo, cómo, dónde y quién (6W). Se propone un modelo tridimensional de transparencia junto con un sendero de 7 pasos que constituyen una herramienta sencilla y útil para las empresas, que han de reflexionar y valorar la idoneidad de cada elemento para implementar una estrategia de comunicación transparente.

Keywords

Transparency; communication; social responsibility; accountability; stakeholders; 6W.

Palabras clave

Transparencia; comunicación; responsabilidad social; rendición de cuentas; grupos de interés; 6W.

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1. Introduction

Nowadays, transparency is one of the main concerns in society. As in the role of consumers, citizens or investors, we are petitioners of information towards businesses and governments. However, this information has to meet certain requirements in order to be considered transparent information. It seems that the concept of transparency has implied the notion of *absolute truth* - Who will not want transparency? Who does not agree that a minimum of transparency is desirable? Who wants to be lied, who wants the truth to be hidden? -, but it is often easy to forget that transparency is a choice that companies and governments can choose… or not. Literature related to the concept of transparency focuses on a utilitarian perspective, in which the tangible benefits for the public and in long term, for the provider of information, are considered (Vaccaro and Madsen, 2009). There is also the other side of the coin, that suggests transparency may not be optimal (Fung et al., 2004; Prat, 2005) and defends the corporate right to privacy. Thus, although transparency is universally admired in principle, applications may conflict with other social values or political interests (Fung et al., 2004).

The effects of transparency have multiple dimensions ranging from market efficiency to corporate governance (Nelson, 2001) and the lack of transparency appears as an agency cost and as a risk premium resulting in a lower valuation of the company (Oxelheim, 2008). In this sense, an increased transparency in the policy design results in a reduction of political risk, lower risk premium as part of the cost of capital, increased investment and an increased economic growth for society (Oxelheim, 2006). The scope and importance of transparency in a corporate context justify the development of their study not only in academia but also especially in business.

Transparency has its ethical or moral origin in accountability, as a way of responding to a responsibility that an agent has given to another. One of the means for accountability is disclosure and the fact of disclosing let the receivers of information know about the situation of the company: financial issues, social issues, environmental issues, corporate governance issues… however, disclosure is necessary but not sufficient to achieve transparency (Geraats, 2002). The relationship between transparency and disclosure is obvious and indeed, many authors use the term T&D – Transparency & Disclosure – in their contributions (Patel et al., 2002; Patel and Dallas, 2002; Aksu and Kosedag, 2006). Moreover, although disclosure does not guarantee that the company is transparent, the fact is that main way to measure transparency is through an index or indicator of disclosure (Lang and Lundholm, 1993).

However, the fact is that to be considered as transparent, disclosure is required to fulfil certain features. The desirability of a minimum of transparency is something that almost all agents agree, so the problem lies in its applicability in practice and how to communicate information in order to be perceived as a transparent company. Say what you do and do what you have said is not a partial philosophy limited to a particular agent. Regardless of whether being the government of a country, an institution, a company, a financial report or a leader, transparency should be interpreted as a multifaceted and multidisciplinary concept that can be applied to any field of our nature and especially our economy.

The aim of this contribution is to develop the multifaceted aspect of transparency, analyzing the role of the different elements of communication – issuer, receiver, message and channel - in relation to transparency and proposing a transparent communication strategy based on the appropriate interaction and suitability of those elements of communication. In this sense, we have been inspired by the six serving men referred by the novelist Kipling in his poem The Elephant's Child and widely employed in research and journalism: what, why, when, how, where and who.

2. Transparency in literature

Transparency is a very heterogeneous and complex concept but otherwise, some general ideas could be extracted. First idea is that transparency is often approached from a static perspective. This stillness is generated by one-way information disseminated by the agent that provides information to the receiving user of information. As a result, in the majority of cases, the idea of transparency is related to disclosure (Vaccaro and Madsen, 2009) and their definitions oriented to the issuer: an institution, a government or a company (Florini, 2007). Although most recent contributions are away from issuer-centrism – radical transparency, proposed by Thompson (2007); dynamic transparency, proposed by Vaccaro and Madsen (2009) or optimal transparency, proposed by Oxelheim (2010) -, there is a long way to go until the assumption that the important issue considering transparency is not the simple fact of disclosing information.

The receiver of information is the great forgotten agent when talking about transparency. References to receivers of information are related to the ability of assessing the issuers of information or the decision-making provided by the availability of information (Almazán et al., 2004; Levy, 2007; Mitchell, 2011), but literature forgets the role that receivers can assume in the selection of the message or even the channel of information.

Information channels are generally absent in the definitions of transparency. Although many studies analyze the potential and the effect of Internet when achieving transparency (Vaccaro and Madsen, 2009), the exploitation of channels of information is usually wasted.

Decisions on the content of information and especially their characteristics - relevance, authenticity, timeliness… (Working Group, 1998; Vaccaro, 2006; Turilli and Floridi, 2009; Kanagaretnam et al., 2010) - are treated from a perspective based on desirability, benevolence and goodwill, forgetting the consequences that a company should face when it does not consider those features and avoiding talking about a safeguard of the commitment of transparency.

Deficiencies identified in how to define transparency require many questions to be arisen: Can a company be considered a transparent company if it has not identified its main stakeholders and therefore, it does not know to whom it should disclose information? Can a company be considered a transparent company if it discloses accurate information, but not timely information? Can a company be considered a transparent company if it identifies its stakeholders and disclosed timely information, but through not suitable channels of information? This contribution aims to deepen the idea of transparency as the coherence or integration of the elements of business communication, basing the analysis in different models of communication.

2.1. Transparency and communication: back to basics

There are still many inefficiencies in the relationship between companies and stakeholders that prevent the latter to carry out optimal investment decisions. The identification of the role of different actors in the communication process in relation to transparency is important when trying to provide information to stakeholders, and allows understanding the behavior and interaction of all elements of corporate or business communication, considered by van Riel (1995) as the 'instrument of management by means of which all consciously used forms of internal and external communication are harmonized as effectively and efficiently as possible'.

Contextualization of transparency which is proposed is based on different traditional communications models: the Lasswell paradigm proposed in 1948, the mathematical model proposed by Shannon and Weaver (1949), SCMR model proposed by Berlo in 1960 and the theory of communicative action proposed by Habermas in 1981.

In 1948, the so-called Lasswell Paradigm appears, which reads 'who says what to whom in what channel with what effect'. Harold Lasswell, analyst of propaganda techniques in the Second World War and political analyst, describes the act of communication as the answer to those questions.

Model of communication proposed by Shannon and Weaver in 1949 was aimed at technology and signal transmission from one location to another, including six elements: source, encoder, message, channel, decoder and receiver. Focused on message transmission, Weaver (1972, as cited in Rodrigo, 2011) believes that 'the problems to be studied in a communication system have to do with the amount of information, communication skills, the process of encoding that can be used to change a message and noise effects'. The nature of communication problems cited four decades ago gives new force today when talking about transparency.

Model SMCR proposed by David Berlo (1960) is also based on the mathematical model of Shannon and Weaver but only four elements are determined: source, message, channel and receiver. Furthermore, there is no special focus on the relationships between elements, but identifies the factors than can affect every element.

Habermas (1981) develops his philosophical theory from what he calls universal structures of speech, defined as everything that all emissions have in common, regardless of the particular context in which they occur. These universal structures are generalized by Habermas as validity claims (*Geltungsansprüche*) and are intelligibility, truth, honesty and sincerity.

We revisit transparency by answering the basic questions to gather information and that are traditionally called five Ws, five Ws and one H or the six Ws (6W), which the novelist Kipling called six honest serving men: what, why, when, how, where and who. This principle, commonly employed in journalism, constitutes a formula for a story to be complete (Spencer-Thomas, 2012) and has also been recently used in fields such as medicine or visual knowledge representation (Zhang et al., 2013; Lambertini et al., 2014).

Previous models are the basis for justifying the identifications of the elements on which to contextualize transparency. In the model proposed in this contribution (see Table 1), companies are the issuers, framed within a context of action; groups of interest or stakeholders are the receivers of information; information both financial and non-financial (environmental, social, governance – EGS – information) is identified with the message and the channel is the medium by which information is issued.

Table 1: Summary of elements of communication

Element	Lasswell paradigm (1948)	Mathematical model of Shannon and Weaver (1949)	SMCR by Berlo (1960)	T. of communicative action (Habermas, 1981)	6W
Issuer	Who – COMMUNICATOR	Information source / Transmitter (Encoder)	Source	Honesty, sincerity	Why, when, who
Receiver	To Whom – RECEIVER / With what effect – EFFECT	Receiver (Decoder) / Destination	Receiver		Who
Message	Say What – MESSAGE	Message	Message	Intelligibility, truth	What
Channel	In which channel – MEDIUM	Channel	Channel		How, where

Source: Authors

Issuer. Identified with the company, this element has to issue information encoded in a given message. Decision to be transparent is not a transient or reactive whim by the company. The responsibility for that accountability lies in the area of responsibilities of the governing body within the strategic framework, so the decision of being transparent must be based and vertebrate in a social responsibility strategy and has to come necessarily from corporate governance. Indeed, Dahya et al. (1996) defines it as 'the way companies are controlled and the way those responsible for management are accountable to stakeholders'. Olcese (2005) defines corporate governance as that governance that promotes equity, corporate responsibility and transparency. Main question underlying the issuer is about the reason or motivation of a company to achieve transparency. Reliability could be the answer to this question: consumers trust a company because they presume to know their behavior in various fields of activity and one way to issue that behavior to all stakeholders (not only consumers) is through the dissemination of information. Otherwise, what keeps that confidence in the long term is the commitment by the company for authenticity or accuracy of information disclosed. Here it is reflected one of the universal structures of speech proposed by Habermas: sincerity or authenticity. Getting away from this universal speech involves an extra effort to convince the receiver of information, and the more opposite to validity claims the reality is, the higher the risk for the company. In this sense, disclosure of information is considered as a management tool to negotiate the information needs of the various stakeholders (Reverte, 2009).

Receiver. The receiver is the recipient of information, embodied in the different groups of interest or stakeholders of the company. The recognition of the importance of this figure has been a before and an after in the strategic development and stakeholder management is today one of the main challenges that business face. Concepts such as stakeholder dialogue and stakeholder engagement arise from the awareness of the necessary relationship to establish not only with the final users of the products or services offered by the company, but with all those who are affected by the development of corporate activity and act as recipients of information. The development of the figure of stakeholders in literature is due to Edward Freeman, since his work not only contributed to the spread and popularization of the term but also favoring the so-called stakeholder theory, which 'involves projecting corporate responsibility not only to shareholders and creditors, but also to those who integrate the company and to which the company tries to legitimize' (Archel, 2003). The role of the receiver is directly related to the theories proposed by Donaldson and Preston (1995) in their study of stakeholders: normative theory, instrumental theory and descriptive theory.

Normative theory is the core of stakeholder theory, in which an ethical background underlies. Answering questions such as 'why companies should take into account other interests than the interests of shareholders?' (Fontaine et al., 2006), the assumption that stakeholders have a legitimate interest in the company is inevitably linked with the motivation of being transparent of the issuer, for whom those interests have an intrinsic value.

The instrumental approach to stakeholder theory attempts to analyze the impact of stakeholder interests in corporate objectives while the descriptive approach simply refers to the diversity of interests. We will highlight here the importance to identify the stakeholders (Freeman, 1984; Mitchell et al., 1997) and establish strategies for each of them. To this end, Freeman (1984) proposes a number of issues to develop this identification (Fontaine et al., 2006): 'who are our current and potential stakeholders? Which are their interests/rights? How stakeholders affect the company and are affected by the company? How does current strategy interact with each major stakeholders? What are the environmental variables that may affect the company and our stakeholders? How do we measure some of these variables and their impact? How do we keep track to our stakeholders?' Other authors give greater importance not only to the identification of stakeholders but to prioritizing them. Mitchell et al. (1997) describe three objective criteria, in line with the approaches proposed by Donaldson and Preston (1995) to rank stakeholders: the power of influence over the company, the legitimacy of the relationship and the urgency of claims to the company. The figure of the stakeholder is particularly important in the concept of dynamic transparency, first introduced by Vaccaro and Madsen (2009), in which they consider that any company can provide information tailored to individual stakeholders, to ensure that they understand the information received. This is important 'as it happened to be seen as a passive individual to be seen as an active element in the communicative process' (Rey, 2011).

Code-message relationship. Considered by Berlo (1960) as the central element of communication and transmitter of ideas, the importance of this element is not only the content to be transmitted – the reason why transparency is identified mainly with disclosure -, but also how to present, structure and encode the message, as well as its volume and especially its quality. Global content of information could be basically classified as financial and non-financial information – ESG: environmental, social and governance information -. The principles of the Organization for Economic Cooperation and Development (OECD) related to corporate governance, note in the point of disclosure and transparency that information must be presented accurately and regularly, including the minimum of essential information, issues regarding employees and other social interest groups. Indicators developed by institutions such as Global Reporting Initiative represent a starting point for companies that want to disclose this information, as it provides a framework that aims to disseminate a minimum content. Corporate governance codes also include recommendations about what to disclose.

The analysis of the features that information should have to be considered quality information has been raised by several authors (Singhvi and Desai, 1971; de Haan and Amtenbrink, 2003, among others). Although referring only to financial information, Singhvi and Desai (1971) consider that quality is based on completeness, accuracy and reliability. Wallace et al. (1994) find that quality of disclosure has been shown through various constructs: adequacy (Buzby, 1974), completeness (Barret, 1976), informativeness (Alford et al., 1993) and opportunity (Courtis, 1976; Whittred, 1980a, 1980b). Nelson (2001) focuses the analysis on government transparency and considers that the effectiveness of disclosure to achieve transparency can be assessed by examining the completeness, timeliness and availability of information. For their part, De Haan and Amtenbrink (2003) considered that the content, clarity and accessibility of the information characterize quality.

However, it should be necessary to consider the implications for companies who do not disclose trustworthy, accurate and suitable information. Current context of impunity makes that companies are full of good words and good intentions but when they do not accomplish what they should, they are unscathed. Although there are efforts to solve this problem (i.e. Sarbanes-Oxley Act includes fines and penalties for errors in the reporting of financial certificates), the truth is that the lack of an incentive for risk aversion by companies – e.g. the incentive of pilots to properly landing along with the passenger, such as proposed by the General Secretary of the Basel Committee for Banking Supervision (Byres, 2012) -, hinders the development of some kind of guarantee for citizens and receivers of information.

Channel. The channel of communication is defined as the most suitable or appropriate means of transmission to transfer the message from the sender/issuer to the receiver. Much of the research on business communication have focused on how to materialize the company-customer relationship (Rey, 2011) and different forms of interaction, inherited from the demand of more differentiated products and more information by customers after the Industrial Revolution. Anyway, a transparent communication strategy encompasses not only information about the product (it is possible to read a financial report or a CSR report without any reference to brands of products sold by the company), but all the activity carried out by the organization. In the age of new technologies, this element of communication is more relevant when conveying the information to the receiver. In this sense, the company should considered different channels of communication or media, being traditionally classified as internal and external communication and oral and written communication. Classification between internal communication and external communication establishes differences between communication within the company (which could be considered as organizational communication) and communication to the outside. Oral communication and written communication are determined by the interaction between the issuer and the receiver and traditional represent, though not as steadfast rule, formality or informality in the way information is transmitted. Oral communication is immediate and could be materialized in the company by informal conversations, meetings, telephone (customer service) or training courses. In written communication, contact between issuer and receiver is not required and can be materialized in reports, emails, letters, circulars, manuals, press releases, etc. Literature also provides other less common classification of communication. Villafañe (1998), for example, distinguishes between broadcast channels or macromedia and interpersonal channels or micro media. Another classification is made by Sempere (2007) between hot and cold media depending on the sensory experience an cognitive activity of media, so that 'hot media are intense in information and sensory information and cold media transmit low technical information, its structure is customizable, and produce high audience participation in the sensory experience of receiving information' (Sempere, 2007). Finally, we find the classification between traditional channels (shown in advertising as ATL or above the line), including mass media such as television, radio, newspapers, magazines and outdoor media, and alternative media and new communication channels (BTL or below the line) including internet, smartphones, personal digital assistants and blogs or social networks.

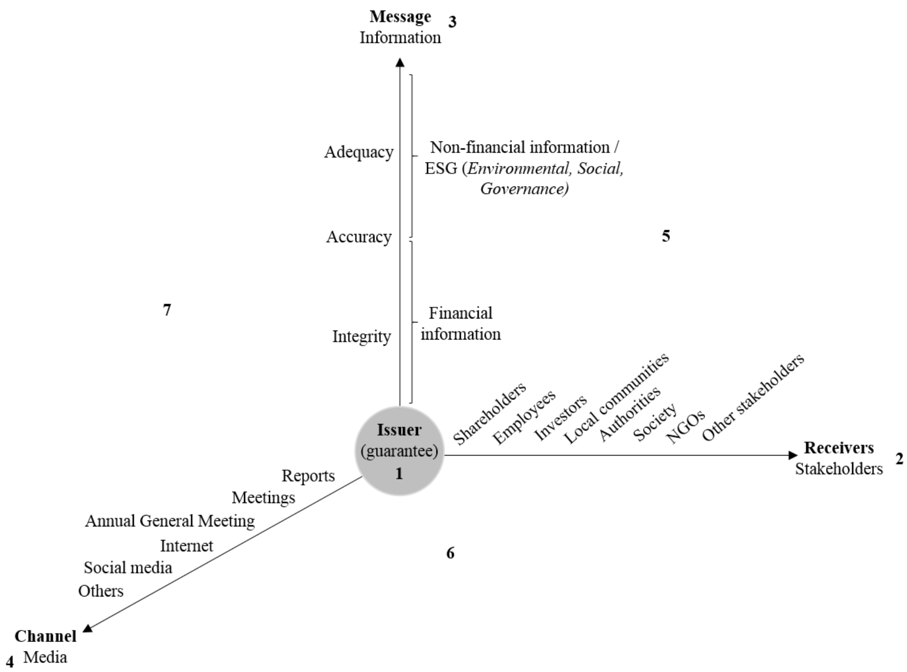
New communication channels are breaking through the proliferation of new technologies, leading to the consideration of the business communication 2.0 (Celaya and Herrera, 2007). Heterogeneity of platforms, networks and possibilities to communicate with the receiver of information represent a real paradox, because while facilitating communication, they difficult choosing the right channel. Leaders who have a close view of the proper channels for information usually pay a very high price for their neat but insufficient flow (Bennis et al., 2008). It is striking the increase in contributions related to the impact of world wide web in the area of disclosure and therefore transparency, so that new technologies can provide 'a valuable platform for companies interested in improving their levels of transparency' (Tapscott and Ticoll, 2003, as cited in Vaccaro and Madsen, 2006). Many authors have written about it (Williams and Ho Wern Pei, 1999; Unerman and Bennett, 2004; Vaccaro and Madsen, 2009; Briano and Rodríguez, 2012), flaunting their potential and greater benefits for companies in terms of cost (Lymer and Debreceny, 2003; Gandía, 2008) and opportunity and for receivers in terms of comfort. Internet addresses most of the requirements to become a channel of information because it is a flexible tool to present the information and provides immediate, comprehensive and cheap communication with investors (SustainAbility, 1999; Kelton and Yang, 2008; Vaccaro and Madsen, 2009). In terms of impact, it can also put on the same level small and large enterprises, giving SMEs the opportunity to attract a larger number of stakeholders at a lower cost than the written media and create direct relationships with geographically dispersed individuals (Vaccaro and Madsen, 2009).

3. Seven-step path to achieve a transparent communication strategy

We believe that the key of transparency is the coherent integration of all elements of communication described before, in which the fulfilment of certain characteristics has a relevant role. Being transparent is not identified independently with each element of communication and it does not depend on the will of the company. Transparency implies 1) identifying key stakeholders who can affect or be affected by our activities in the company, 2) being aware of their demands and expectations, internalizing from within the company – from corporate governance – the commitment to meet those expectations, ensuring 3) the development of complete, accurate and appropriate information about the activities of the company so that receivers of information can be relied upon and have access to it through 4) the election by the company of the right channel of information.

Given these assumptions and the elements of business communication described before, an analogy with the model of Abell can be drawn, created in 1980 to define a company's business through three dimensions. Using a three-dimensional structure to explain a model is not new and has been proposed not only by Abell (1980) – Three Dimensional Business Definition model with the dimensions served customer groups, served customer functions and technologies utilized -, but also by Archie B. Carroll (1979) – Three-dimensional conceptual model of corporate performance with the dimensions social issues involved, social responsibility categories and philosophy of social responsiveness – or by Gersick et al. (1997) – Three-dimensional developmental model of the family business with the axis family, business and ownership-. Translating this idea to the concept of transparency, a similar model can be obtained (Figure 1). Here, the issuer lies in the junction of the three axes, as responsible for organizational communication strategy. Three dimensions correspond to the remaining elements of communication: receiver (for instance, shareholders, employees, investors, local communities, authorities, NGOs, other stakeholders…), message (financial, ESG information) and channel (for instance, reports, meetings, AGM, internet, social media, etc.).

Figure 1: Analogy of proposed model of transparency with Abell Model



Source: Authors

The different elements of this figure allow drawing a path to assess the steps the company takes when conducting a transparent communication strategy. Thus, the communication strategy based on transparency that arises within the company (step number 1) should be raised on three main variables (receiver, channel and message), represented on each axis of the model (steps number 2, 3 and 4, respectively). The areas determined by two axes represent considerations that companies must have regarding the elements of communication of each axis: step number 5 faces stakeholders and message, step 6 faces stakeholders and channel of communication and finally, step 7 faces the message and channel of communication. This model allows to propose the following checklist (Table 2) to help companies or institutions to define their organizational communication strategies.

Table 2. Checklist associated to the seven-step path to achieve transparency

Step	*Item*	*Yes/No*
1 (Who, why, when)	Is there any commitment for transparency in the company?	
	Is the governance of the company accountable for stakeholders?	
	Do I consider my company as a reliable company?	
	Is the company honest/sincere when disclosing information?	
	Is there any FOI (Freedom of Information Act) in my country that affects private bodies?	
	Is there any reference to transparency and communication in the national corporate governance code?	
2 (Who, To whom)	Has the company identified its stakeholders?	
	Has the company identified the interests and rights of its stakeholders?	
	Does the company know which the power of influence, the legitimacy and the urgency of stakeholders' claims are?	
	Are stakeholders treated symmetrically?	
	Do stakeholders have any possibility of feedback?	
3 (What)	(For every piece of information the company discloses, if possible)	
	Is it complete (comprehensive)?	
	Is it accurate (reliable, informative, timely)?	
	Is it adequate (accessible, available)?	
	Is there any consequence if the company does not disclose complete, accurate or adequate information?	
4 (How, where)	Has the company identified all possible means of information?	
	Has the company considered new means of information (BTL, social media)?	
	Does the company know which the cost of every channel of information is?	
	Does the company know which the characteristics of every channel of information are?	
5 Suitability message / stakeholders	Is the message intelligible, understood by those to whom information is targeted?	
	Has the company issued the right message to the right stakeholder?	
6 Suitability channel / stakeholders	Has the company considered the right channel to the right group of stakeholders?	
	Has the company considered the cost of the channel and the coverage of receivers?	
7 Suitability message / channel	Has the company considered the right channel to the right piece of information?	
	Has the company considered the availability of information in every channel?	

4. Discussion and conclusions

In a context in which users can access and share information immediately and become not only receivers of information but also issuers of information, key of organizational communication should be – and is – transparency. So far, when a company boasted of being transparent, a large component of will and good intentions was included. Today, great pressure from the receivers of information – employees, citizens, customers, consumers… - requires companies to go beyond the intention, ant it is in the difficulty to implement transparency when the problems arise. This causes that sometimes, some of the aspects necessary to achieve transparency are forgotten, especially those related to the coherence between the elements of communication.

The simplicity of using the elements of communication to propose a model of transparency is due to several reasons. First, it is often necessary to resort to the basics to explain something complex so, is there anything more basic than the traditional elements of communication and the 6W associated with them? The issuer/sender – *who, why, when* –, the message – *what* –, the channel – *how, where* – and the receiver – *where* – are, secondly, common elements to all companies – large, medium or small, family business or start-ups – and institutions, allowing us to propose a model with a large versatility.

Using a three-dimensional structure to explain a model is not new and has been proposed not only by Abell (1980) but also by Archie B. Carroll (1979) or by Gersick et al. (1997) within different fields and objectives. The use of this three-dimensional structure can be dismissed as too simple, but it is precisely this simplicity that gives a greater usability, understanding and versatility. Furthermore, the model does not only focus on the three traditional axes, but adds the issuer in the core of the three axes as initiator and responsible for the communication strategy and then, the model includes the combination of pairs of axes to raise questions about the appropriateness of the message to the type of receiver and the type of channel and the appropriateness of the receiver to the type of channel. Difficulties generated by the number of components within each element of communication depending on the size of the company and its operating environment (mainly, the number of receivers / stakeholders – that could be internal and external, which gives de possibility of using this model also for the management of internal communication –, but also the number and type of disclosed information and the variety of channels of information), only implies greater depth in the axes (a greater number of receivers of information, for instance) but will not change the philosophy of the model, that is, considering whether the message-channel-receiver combination is consistent or not.

This consistency has to be assessed by the company, so based on the three-dimensional model, an associated checklist is proposed. This checklist implies that the company has to make an additional effort when communicating information and assess the suitability of the elements of communication involved in the achievement of transparency. Problems generated by non-timely information, through improper channels to a receiver who is not interested in the information can be solved with this simple and easy tool because its flexibility means that it can be adjusted to the context and situation of each company, allowing them to improve the communication strategy.

Finally, most of the time, lack of reflection and lack of appropriateness and suitability among the elements of communication lead companies to inefficiency when performing their organizational communication strategy. Despite the lack of an empirical test to certify the validity of this tool, limitation that will be overcome in a future, companies can assess the starting point in relation to transparency and we are convinced that they can progress in a committed, coherent and integrated communication strategy.

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