Hacettepe Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi
Hacettepe University Journal of Economics and Administrative Sciences

https://dergipark.org.tr/tr/pub/huniibf
ISSN:1301-8752 E-ISSN:1309-6338

Başvuru Tarihi / Submission Date: 21/02/2026
Kabul Tarihi / Acceptance Date: 14/07/2026
DOI: 10.17065/huniibf.1894472
2026, 44 (Civil Society Special Issue), 41-67

Araştırma Makalesi / Research Article

Measuring Transparency Levels on Association Websites: An Examination of Associations Working for the Public Benefit in Turkey

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Abstract

This study measures the online transparency levels of public benefit associations in Turkey through their corporate websites. Based on the official list, 365 associations were examined; 267 had websites, and 256 accessible websites were coded between January 1 and 30, 2026 using a 35-item dichotomous transparency index covering corporate, activity, financial information, and financial resource utilization dimensions. The overall transparency average was 9.23 out of 35 (26.37%), indicating a generally low level of online disclosure. Activity-related and corporate information were relatively more visible, whereas financial information and resource-use disclosures remained considerably more limited. The findings suggest that public benefit associations tend to disclose mission-oriented and basic institutional information more frequently than financially sensitive accountability indicators. The study highlights the need for minimum web transparency standards, particularly regarding financial statements, audit information, funding sources, conflict-of-interest policies, and supplier/partnership principles.

Keywords: *Transparency, Nonprofit Organizations, Corporate Websites, Content Analysis.*

Dernek İnternet Sitelerinde Şeffaflık Düzeyinin Ölçülmesi: Türkiye'de Kamu Yararına Çalışan Dernekler Üzerine Bir İnceleme

Öz

Bu çalışma, Türkiye'de kamu yararına çalışan derneklerin kurumsal web siteleri üzerinden çevrimiçi şeffaflık düzeylerini ölçmektedir. Resmî listede yer alan 365 dernek incelenmiş; 267'sinin web sitesine sahip olduğu, 256 erişilebilir web sitesinin ise 1–30 Ocak 2026 tarihleri arasında 35 maddelik ikili şeffaflık endeksiyle kodlandığı belirlenmiştir. Endeks; kurumsal bilgi, faaliyet bilgisi, finansal bilgi ve mali kaynak kullanımı boyutlarını kapsamaktadır. Bulgular, genel şeffaflık ortalamasının 9,23/35 (%26,37) düzeyinde kaldığını ve çevrimiçi açıklama düzeyinin genel olarak düşük olduğunu göstermektedir. Faaliyet ve kurumsal açıklamalar görece daha görünürken, finansal bilgi ve kaynak kullanımına ilişkin açıklamalar belirgin biçimde daha sınırlı kalmaktadır. Sonuçlar, kamu yararına çalışan derneklerin finansal açıdan hassas hesap verebilirlik göstergelerine kıyasla misyon odaklı ve temel kurumsal bilgileri daha sık açıkladığını göstermektedir. Çalışma; mali tablolar, denetim bilgisi, fon kaynakları, çıkar çatışması politikaları ve tedarikçi/iş ortaklığı ilkelerini içeren asgari web şeffaflığı standartlarının geliştirilmesi gerektiğini vurgulamaktadır.

Anahtar Kelimeler: *Şeffaflık, Kamu Yararına Çalışan Dernekler, Kurumsal İnternet Siteleri, İçerik Analizi.*

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Atıf/Cite as: Eren, Y., Tos, O. (2026). Measuring transparency levels on association websites: An examination of associations working for the public benefit in Turkey, *Hacettepe University Journal of Economics and Administrative Sciences,* 2026, 44(Civil Society Special Issue), 41-67.

INTRODUCTION

When responding to social needs, civil society organizations rely on different types of resources such as donations, public funds, and volunteer labor, which inevitably subjects these organizations to expectations of accountability and transparency throughout the process (Schatteman, 2013). In this process, according to Ortega-Rodríguez et al. (2020), transparency is considered one of the fundamental components of accountability in terms of stakeholders' access to reliable information about the organization's objectives, governance structure, activities, and use of resources. In the Turkish context, discussions on ethics and accountability in associations and foundations that indirectly contribute to public service delivery provide a critical framework for maintaining public trust and ensuring the legitimate use of resources (Eryılmaz & Biricikoğlu, 2011).

With digitalization, corporate websites have become one of the primary channels through which civil society organizations can institutionalize information disclosure practices to strengthen their volunteer-based legitimacy (Saxton & Guo, 2011). Web-based disclosures, which can present different dimensions of transparency such as governance, impact, and financial information in the same environment, are widely discussed under the heading of online accountability and transparency (Gandía, 2011). However, the voluntary nature of online disclosure leads to varying levels of disclosure among organizations, making index-based approaches that measure these differences increasingly important (Tremblay-Boire & Prakash, 2015). According to Ortega-Rodríguez et al. (2020), content analysis and indicator approaches stand out in measuring the level of transparency on civil society organization websites because they produce comparable scores. In this context, the study developed by Gálvez Rodríguez et al. (2012) on a sample from Spain, covering the institutional, operational, and financial dimensions of online transparency, systematically reveals what information non-governmental organizations (NGOs) disclose and at what intensity. Similarly, studies measuring website transparency have emerged in Turkey, but the samples are mostly limited to specific sub-sectors or a limited number of large organizations (Bahçecik, 2021; Çınar & Öztop, 2025).

Public benefit association status is a special status granted by public authorities to certain associations and associated with practical advantages (Koçoğlu, 2025; Şahin & Ersen, 2018). The current list of associations with this status is published by the Ministry of Interior’s Directorate General for Relations with Civil Society (DGRCS, 2026). The fact that such statuses, associated with public privileges, can increase the expectation of legitimacy among stakeholders and lead organizations to become more visible and accountable is consistent with legitimacy theory and the literature on institutional constraints (DiMaggio & Powell, 1983; Suchman, 1995). The starting point of this study is that the transparency displayed on the websites of associations working for the public benefit can be empirically measured as website-based disclosure visibility and interpreted at a theoretical level in relation to public trust, legitimacy expectations, and voluntary disclosure practices. Although there are studies in the Turkish literature on financial transparency (Abay, 2013; Pamukçu, 2011; Şahin, 2023) and web-based transparency (Asrak Hasdemir & Keskin, 2023; Dilaveroğlu, 2024; Keskin & Keloğlu-İşler, 2023), there are limited studies that address nonprofit organizations at the population level and produce comparative scores using a multidimensional web transparency index (Koçoğlu, 2025; Sağlam, 2025). The contribution of this study is twofold. Theoretically, the study contributes to the nonprofit transparency literature by showing how website-based disclosures among public benefit associations can be interpreted as selective legitimacy signals and voluntary disclosure practices rather than as neutral technical website features. By linking the four dimensions of the transparency index to legitimacy expectations, institutional pressures, and accountability-oriented disclosure, the study provides an empirical basis for distinguishing between symbolic visibility and more substantive forms of web-based accountability (DiMaggio & Powell, 1983; Saxton & Guo, 2011; Suchman, 1995; Tremblay-Boire & Prakash, 2015). Practically, it provides comparable evidence that may guide association managers and regulatory bodies in developing minimum web transparency standards for organizations that hold a publicly recognized and privileged legal status. In this context, the research aims to produce a comparable online transparency map for Turkey by scoring the websites of public benefit associations listed in the official register and accessible online using a multidimensional scale, and to create a dataset suitable for testing the relationship between organizational characteristics and transparency levels in subsequent stages.

1. CONCEPTUAL FRAMEWORK

Civil society organizations operate in an environment of information asymmetry where donors, volunteers, and beneficiaries cannot directly observe organizational processes; therefore, transparency and accountability have become fundamental tools for building trust (Ebrahim, 2003). Within the discourse on good governance in Turkey, transparency and accountability are addressed as institutional principles related to public trust and legitimacy (Eryılmaz & Biricikoğlu, 2011; Sezer, 2016; Şamdan, 2023). The organizational transparency approach evaluates transparency not as limited to openness, but as an organizational capacity established through access to information, the organization of information, and making it visible in a way that stakeholders can understand (Özkanlı & Turgut, 2025). In this context, transparency refers to the dimension of information presentation and accessibility, while accountability refers to the dimension of justifying, questioning, and producing results from this information (Bovens, 2007). Although transparency is often seen as a prerequisite for accountability, providing explanations alone may not constitute accountability. This is because accountability also involves the possibility of questioning the explanation and the possibility of sanctions (Mulgan, 2000). From the perspective of civil society organizations, accountability is conceptualized as a multi-stakeholder set of relationships in which upward, downward, and inward obligations are managed simultaneously. This structure analytically centralizes the question of to whom and by what criteria accountability is to be provided (Bovens, 2007; Ebrahim, 2003).

According to legitimacy theory, organizations tend to make certain information and practices visible in order to appear consistent with social expectations and prevent loss of support (Suchman, 1995). The new institutional theory, on the other hand, argues that the transparency practices of civil society organizations are shaped not only by voluntary choices but also by regulatory, normative, and emulative pressures (DiMaggio & Powell, 1983). In this context, it is stated that resource dependence and coercive pressures are functional in explaining reporting behavior in areas such as compliance with reporting standards and financial transparency. The function of unilateral disclosures on websites in producing a signal of trust has also been empirically demonstrated (Tremblay-Boire & Prakash, 2015; Verbruggen et al., 2011).

Transparency in civil society organizations can be broken down into measurable sub-dimensions, with elements such as revenue sources, expenditure items, and audit information forming the financial transparency dimension (Verbruggen et al., 2011). In addition, governance transparency makes it clear who controls resources through areas such as board structure, decision-making processes, and conflict of interest policies (Tremblay-Boire & Prakash, 2015). Organizational transparency relates to stakeholder trust by ensuring that information is not only available but also organized in a way that is understandable, up-to-date, and provides context.

Performance transparency aims to increase the traceability of social contributions through program objectives, outputs, and impact indicators (Özkanlı & Turgut, 2025; Saxton & Guo, 2011). Accountability mechanisms link these dimensions of transparency to the accountability process through tools such as reporting, evaluation, and participation channels. In this context, the presentation of information, discussion, judgment, and decision-making components in the actor-forum relationship can be translated into observable indicators via the web (Bovens, 2007; Ebrahim, 2003).

Online transparency refers to the practice of producing and sharing information in a manner that encompasses the qualities of accuracy, clarity, accessibility, and timeliness, making these practices visible through digital channels (Schnackenberg & Tomlinson, 2016). The Internet-based accountability approach views the corporate website not only as an information board but also as a standardized disclosure infrastructure that continuously supports the organization's accountability claim (Saxton & Guo, 2011). Within this framework, the website produces traceability by publicizing basic information about the organization's identity, activities and results, financial resource use, and policy documents (Gandía, 2011).

The website's capacity to establish relationships with stakeholders is evaluated through the elements of interaction, feedback loop, and reciprocity from a dialogic communication perspective (Kent & Taylor, 1998). The Turkish literature also shows that the websites of civil society organizations often focus more on the function of one-way information dissemination rather than producing two-way interaction, and that dialogic elements can be limited (Özdemir & Aktaş, 2010; Yamanoğlu & Özdemir, 2010). These findings are consistent with international results indicating that the disclosure dimension of online accountability is often easier to achieve than the dialogue dimension (Saxton & Guo, 2011).

The voluntary disclosure approach indicates strategies for reducing uncertainty and building trust by sharing information beyond legal requirements. The rationale for this strategy in the civil society context is to reduce asymmetry among stakeholders and produce convincing signals that the organization is using its resources appropriately (Tremblay-Boire & Prakash, 2015; Verrecchia, 1983). However, organizational compliance does not always translate into actual performance improvement. Sometimes transparency practices can serve as a window dressing that contributes to the production of legitimacy (Meyer & Rowan, 1977). Therefore, it remains important to have clear definitions so that concepts such as transparency, accountability, and effectiveness are not confused under the umbrella term of accountability.

The status of associations operating for the public benefit in Turkey is a special designation that can be tracked through the updated list published by DGRCS (2026) and provides public recognition to the association. This status is not considered limited to a symbolic title, as it can bring tax and administrative advantages to associations. To the extent that it carries public privilege, this situation can also strengthen expectations of higher visibility and accountability (Koçoğlu, 2025; Şahin & Ersen, 2018). In this context, the status is evaluated as a signal of legitimacy in the eyes of stakeholders that the association is positioned along a socially appropriate and desirable line (Suchman, 1995).

Transparency is a critical tool for maintaining legitimacy, facilitating evaluation and justification processes by making activities visible (Yüncü, 2020a; Yüncü, 2020b). Regulatory pressures made visible by status within the new institutional framework, normative pressures fueled by donors' expectations of good governance, and emulative pressures that come into play under conditions of uncertainty can encourage similar online transparency practices (DiMaggio &

Powell, 1983; Güner, 2020). Since organizations can respond to these pressures with strategies such as compliance, bargaining, avoidance, or defiance, the disclosures on the website reflect both organizational capacity and the representation management dimension (Meyer & Rowan, 1977; Oliver, 1991).

According to da Cruz et al. (2016), website-based transparency is considered an important component of civil society organizations' accountability practices because it offers a low-cost and widely accessible disclosure channel. Therefore, website-based checklists and indexes increase comparability between organizations by converting expected transparency elements into observable indicators. Similarly, in Turkey, it is emphasized that multidimensional index applications provide measurement and comparison opportunities (Çınar & Öztop, 2025). This study's conceptual framework is based on the assumption that associations with public benefit status will be subject to a stronger legitimacy test due to their combination of public recognition and privileges, and therefore, higher online transparency expectations are theoretically consistent. Accordingly, the conceptual model of the study is structured as follows: institutional and legitimacy pressures shape website-based transparency practices, and these practices are expected to contribute to stakeholder trust and organizational legitimacy.

Figure 1: Conceptual Framework Linking Institutional Pressures, Website-Based Transparency Practices, Stakeholder Trust, and Organizational Legitimacy as Theoretical Outcomes

Reference: Developed by the authors.

Figure 1 summarizes the conceptual logic guiding the study. Associations with public benefit status operate under institutional and legitimacy expectations created by public recognition and associated privileges. These expectations are assumed to shape website-based transparency practices by encouraging associations to make governance, activity, financial, and resource-use information publicly visible. Stakeholder trust and organizational legitimacy are positioned as theoretically expected outcomes of transparency practices rather than variables directly measured in this study. Therefore, no causal or outcome-based inference is made regarding the actual level of stakeholder trust or organizational legitimacy; these concepts are used only as theoretical reference points for interpreting website-based transparency practices. In the empirical part of the study, this framework is operationalized through a 35-item website transparency index.

In this study, the four dimensions of the transparency index are theoretically linked to different aspects of legitimacy, accountability, and voluntary disclosure. Corporate and activity-related disclosures are interpreted as relatively low-risk legitimacy signals because they make the association’s identity, mission, governance structure, and social objectives visible to stakeholders, which is consistent with legitimacy theory’s emphasis on conformity with social expectations (Suchman, 1995) and with web-based accountability research on nonprofit disclosure practices (Gandía, 2011; Saxton & Guo, 2011). Financial information and financial resource-use disclosures, by contrast, are interpreted as stronger accountability-related indicators because they expose the organization’s use of resources, funding relationships, audit visibility, and budgetary practices to external scrutiny (Bovens, 2007; Ebrahim, 2003). From a voluntary disclosure perspective, the visibility or non-visibility of such information can also be understood as a strategic response to information asymmetry and external stakeholder expectations (Tremblay-Boire & Prakash, 2015; Verrecchia, 1983). Therefore, the study does not treat website transparency merely as a technical communication feature, but as an observable disclosure practice through which public benefit associations may respond to institutional expectations, reduce information asymmetry, and signal conformity with public accountability norms (DiMaggio & Powell, 1983; Oliver, 1991).

2. LITERATURE

Accountability in civil society organizations is characterized as a governance relationship that includes the provision of information, the justification of actions, and openness to scrutiny when necessary (Bovens, 2007). Transparency, within this relationship, can be decisive in outcomes such as trust, reputation, and resource mobilization by providing stakeholders with access to meaningful information about the organization (Ebrahim, 2003). For civil society organizations, legitimacy is closely related to the capacity to appear consistent with social expectations and norms; therefore, voluntary disclosure practices are considered part of the legitimacy strategy (Suchman, 1995). Online transparency disclosures are often read in conjunction with institutional theory because pressures from the institutional environment and field-internal convergence dynamics can accelerate organizations' convergence toward accountability and disclosure standards (DiMaggio & Powell, 1983). Since organizations' responses to these pressures can diverge into different strategies such as compliance, avoidance, or symbolic compliance, disclosures on websites are analyzed in terms of both actual practice and representational management (Oliver, 1991).

Web-based accountability is grounded in a framework that jointly evaluates civil society organizations' practices of accountability to their stakeholders through disclosure and interaction mechanisms in the online environment (Saxton & Guo, 2011). This approach argues that a website should be designed not only as an information board but also as a relationship platform that generates feedback, participation, and reciprocity (Kent & Taylor, 1998). A study based on the example of Spain shows that civil society organizations can make their corporate identity and activity information more visible on their websites, but are more selective when it comes to financial details and governance documents (Gandía, 2011). Similarly, Gálvez Rodríguez et al. (2012), in their study examining the determinants of online transparency in nonprofit organizations, found that factors such as capacity, governance structures, and environmental pressures may be related to the level of disclosure. Hale's (2013) study emphasizes that regulatory frameworks alone do not produce high transparency; rather, organizations' voluntary disclosure motivations are intertwined with dynamics such as reputation management and visibility in the donation market. Furthermore, Saxton et al. (2014) argue that while transparency is an ethical requirement, it can also be a performance input related to donor decisions and resource flows. In this context, the study by Harris and Neely (2021), which brings together empirical findings on the determinants and outcomes of transparency, shows that the field is maturing in terms of why, how, and what the outcomes are. Nevertheless, Ortega-Rodríguez et al. (2020) note that the comparability of findings is a significant problem area due to systematic reviews, the diversity of measurement tools, sample limitations, and country-context differences.

According to Saxton and Guo (2011), one of the most common methods in online transparency research is content analysis based on disclosure indices, where specific information elements on a website are coded using a presence/absence logic. While this approach provides measurability and comparability, it may require the operationalization of additional dimensions of information quality, such as timeliness, level of detail, and verifiability (Hofmann & McSwain, 2013). Gálvez Rodríguez et al. (2012) developed a study representing one of the scales referenced in many studies using a sample from Spain, which is based on producing an index by measuring the dimensions of institutional, operational, and financial transparency on civil society organization websites using a multi-item criterion set. Similarly, in the application transferred to the Turkish context, scoring is performed through institutional, operational, and financial sub-dimensions using multi-criteria checklists (Çınar & Öztop, 2025). One of the fundamental problems in terms of the scientific power of content analysis is the clear definition of the coding scheme and the reporting of inter-coder reliability (Krippendorff, 2019). Therefore, according to Ortega-Rodríguez et al. (2020), in index-based transparency studies, it is recommended that the consistency of sub-dimensions and reliability indicators be presented systematically alongside the total score.

Studies analyzing the websites of a large number of civil society organizations in Turkey through content analysis (Kacar et al., 2014; Şeşen, 2019) report that institutional promotion and basic communication information are shared relatively more frequently, while financial transparency is one of the weakest areas. Güner's (2019) study emphasizes that capacity indicators such as organizational size can be decisive in the differentiation in the overall level of transparency and that financial disclosures, in particular, remain limited. However, Güner (2020), in his study using a Turkey–U.S. comparative approach, states that the institutional framework created by standard reporting practices such as Form 990 in the U.S. produces a different accountability ecosystem in terms of the level of financial disclosure and comparability. The study by Çınar and Öztop (2025), which focuses on the websites of the well-established and highly visible civil society organizations Kızılay, Yeşilay, and Darüşşafaka in Turkey, uses a 29-criterion scale to examine the institutional, operational, and financial dimensions together, showing that online transparency may not be evenly distributed across these sub-dimensions. The study, which examines websites in terms of stakeholder participation and reciprocity, reports that while technical information is relatively better, two-way interaction elements remain limited (Öğmen, 2025). A compilation study addressing the debate on transparency and accountability specifically for associations through regulatory compliance and internal auditing emphasizes that legal compliance issues in Turkey must be considered alongside public trust and sustainability risks (Sağlam, 2025). Focusing on types of organizations with higher public expectations, such as public benefit associations and tax-exempt foundations, the study shows that the level of financial transparency can be meaningfully related to organizational resource and human resource capacity (Demirkol, 2022). A field study examining giving and philanthropy trends in Turkey also indicates that transparency may be an indirect but critical underlying variable in the discussion of trust and giving motivations toward civil society organizations (Çarkoğlu & Aytaç, 2016).

Gandía (2011) found that financial disclosures, one of the sub-dimensions of online transparency, tend to be systematically lower. Güner (2019) similarly found that financial transparency scores lagged behind other dimensions and that organizational capacity may increase disclosure levels. Another common trend in this area is that the information-providing function of websites is more dominant than the dialogue function, and interaction design remains relatively weak (Saxton & Guo, 2011). Analyses of dialogue-based websites in Turkey also show that mechanisms to strengthen stakeholder interaction are limited, consistent with this finding (Öğmen, 2025). In addition, the literature clearly highlights a gap in the limited number of studies that systematically focus on specific types of organizations (e.g., nonprofit associations) using a full-frame/universe approach. Although there are studies directly targeting public benefit associations in the Turkish context (Arı, 2025; Demirkol, 2022; Uzun, 2022), most of them either proceed with limited samples or focus on financial transparency, failing to test the institutional, operational, and financial dimensions of online transparency together and at the universe level.

3. METHOD

3.1. Research Subject, Purpose, and Significance

This research examines the level of online transparency based on the information disclosed on the websites of public benefit associations in Turkey. The primary objective is to produce a comparable online transparency map of public benefit associations in Turkey by scoring the websites of associations listed in the official registry and accessible online through a multidimensional index. The study also aims to create a dataset that can support future analyses of the relationship between organizational characteristics and transparency levels. Furthermore, the importance of the study is related to the fact that transparency is seen as one of the key components of accountability in nonprofit organizations and that website-based indices in this field provide the opportunity for comparable measurement. Since public benefit status is recognized by public authorities and associated with certain practical advantages, associations holding this status may be subject to higher expectations of public trust and legitimacy (Şahin & Ersen, 2018).

3.2. Research Questions

The study seeks to answer the following four research questions. The research questions are based on index-based scoring of corporate, activity, financial information, and financial resource-use disclosures on the accessible websites of public benefit associations.

- What is the website presence and accessibility profile of public benefit associations?
- What is the overall online transparency score and distribution on accessible association websites?
- How do transparency scores differ in terms of corporate, activity, financial information, and financial resource utilization dimensions?
- Which transparency elements are most frequently and least frequently disclosed in the 35-item scale used?

3.3. Sampling Method

The sampling frame for the study is the list of active organizations with public benefit status published by DGRCS (2026). Within this framework, the study is based on Creswell and Creswell's (2018) population-based (census framework) internet survey approach, which considers all associations on the list as the initial population. In this framework, the initial population compiled from the official list consists of 365 associations. The screening results showed that 267 associations (73.2%) had websites, while 98 (26.8%) did not. Of the 267 associations with websites, 11 were inaccessible, and 256 could be coded using the measurement tool.

3.4. Data Collection Procedure

Research data were collected using a two-stage process involving document review and internet content analysis (Krippendorff, 2019). In the first stage, a screening framework was established by checking the existence and accessibility of websites for each association included in the official list published by DGRCS (2026). In the second stage, accessible websites were systematically coded using an index approach based on multi-criteria checklists. The coding framework was developed by drawing on the dimensional structure and indicator-based assessment logic of the online transparency index proposed by Gálvez Rodríguez et al. (2012). The original index organizes online transparency around organizational, activity-related, and economic disclosure and operationalizes its criteria through observable website-based questions. Rather than reproducing the original items verbatim or applying the original weighting structure, the present study developed a context-specific coding form for public benefit associations in Türkiye. The Turkish application reported by Çınar and Öztop (2025) was also considered during the contextualization process. The resulting form comprised 35 observable indicators grouped under four dimensions: corporate information, activity information, financial information, and financial resource utilization. Some indicators were reformulated to reflect the types of information encountered on Turkish association websites and the operational scope of the present study. Each indicator was coded as 1 when the relevant information was publicly observable on the website and as 0 when it was not observable. Website coding was completed between January 1 and 30, 2026.

3.5. Data Analysis

In this study, the unit of analysis is each association website listed in the official directory and accessible online (n=256). Each website was evaluated using the adapted 35-indicator dichotomous coding framework developed for the present study. The indicators were treated as separate and equally weighted observable criteria. A value of 1 was assigned when the relevant information was publicly available on the website, whereas a value of 0 was assigned when the information was not observable. Accordingly, the scoring structure used in this study should be understood as a context-specific adaptation informed by Gálvez Rodríguez et al. (2012), rather than as a direct replication of the original index and its weighting procedure. The main outcome measure is the overall transparency score (0–35), which is the sum of the 35 items. Additionally, sub-dimension scores for corporate (0–10), activity (0–8), financial information (0–6), and financial resource utilization (0–11) were calculated separately based on the conceptual clustering of the items. To increase comparability, the overall score (score/35)×100 and the sub-dimension scores were converted to percentages (score/maximum)×100 relative to their own maximums and reported accordingly. For the sample's online visibility, frequency-percentage distributions were calculated for website presence and accessibility; for the level of transparency, the mean, minimum, and maximum values were calculated for the overall and sub-dimension scores. At the item level, the prevalence rate of each criterion was calculated to identify the most common and most limited transparency elements; the findings were discussed within the framework of the relevant literature.

To strengthen coding reliability and reproducibility, a coding manual was prepared before data collection, specifying the definition of each item, the observable website evidence required for assigning a value of 1, and the conditions under which a value of 0 was assigned. Two coders separately coded the accessible association websites using the predefined 35-item dichotomous coding form. After the initial coding process, the coding decisions of the two coders were compared item by item. The initial inter-coder agreement was 88%, indicating that the two coders assigned the same value in most coding decisions. The remaining 12% of disagreements were then reviewed jointly by the coders. In this reconciliation stage, each disagreement was discussed with reference to the coding manual, the observable evidence on the website, and the predefined decision rules. After this discussion process, the final dataset was created based on consensus codes. Thus, the reliability of the coding process was supported by double coding, item-level comparison, documentation and discussion of disagreements, and consensus-based final coding, in line with the methodological principles of content analysis (Krippendorff, 2019; Neuendorf, 2016).

3.6. Limitations

The first limitation of the study is that it is restricted to associations that are active and have public benefit status as listed in the official registry, and the currency of the list depends on the announcements made by the publishing institution. The second limitation is that, due to the dynamic nature of websites, the findings reflect the appearance of the websites during the coding period and may change with later content updates, redesigns, removed pages, or newly added reports, which may affect exact reproducibility. The third limitation is that the dichotomous coding system captures only the presence or absence of information; it does not measure the quality, timeliness, level of detail, or verifiability of disclosed information. In addition, organizational characteristics such as association size, annual budget, staff capacity, and years of operation were not systematically available; therefore, their influence on transparency levels could not be tested in this study. Accordingly, the findings should be interpreted as a cross-sectional assessment of website-based disclosure visibility rather than as a direct measure of the overall accountability quality or organizational performance of associations. In addition, stakeholder trust and organizational legitimacy were not directly measured through stakeholder surveys, interviews, behavioral data, or reputation-based indicators. These concepts are used in the study as theoretical and interpretive reference points for discussing website-based transparency practices. Therefore, the findings should not be interpreted as evidence that higher transparency scores directly produce higher stakeholder trust or stronger organizational legitimacy.

4. FINDINGS

The findings are presented in line with the four research questions, moving from website presence and accessibility to overall transparency scores, sub-dimension differences, and item-level visibility patterns.

Table 1: Numerical Data of Associations with and without Websites

Stage	Total n		Status n	% within Associations with Websites	% of Total Associations
Associations on the official list	365				100.00
Associations with websites	267	Accessible	256	95.88	73.15
		Unavailable	11	4.12	
Associations without a website	98				26.85

The data in Table 1 were compiled from 365 associations included in the official list of associations working for the public benefit published by DGRCS (2026). The classification of whether an association has a website or not was made based on the identification of the institutional website during the search using the association names. The percentages are calculated based on the total population (n=365), while the accessibility percentages are calculated based on associations with websites (n=267). Accessible and coded refers to cases where the site was accessible on the date of the search and the content analysis was completed using a 35-item dichotomous form; inaccessible refers to cases where the site could not be viewed for technical reasons.

Table 2: Visibility at the Item Level in the Corporate Dimension

Code	Question (0=No, 1=Yes)	n	%
COR_A1	Is the number of annual meetings of the board members publicly disclosed?	45	17.58
COR_A2	Are the topics discussed by the board members at annual meetings open to the public?	69	26.95
COR_A3	Are contracts approved by board members public?	15	5.86
COR_B1	Are the names of the board members and management team publicly available?	242	94.53
COR_B2	Are the professions or public duties of the board members publicly disclosed?	174	67.97
COR_B3	Are the family relationships and kinship ties of the board members and management team public?	12	4.69
COR_B4	Are the management team's resumes publicly available?	65	25.39
COR_B5	Are the relationships between board members and suppliers and activity partners publicly available?	11	4.30
COR_C	Is the renewal of board members open to the public?	189	73.83
COR_D	Is the policy for preventing conflicts of interest among board members publicly available?	25	9.77

Table 2 presents the item-level distribution of the 10 indicators in the corporate dimension across the accessible and coded association websites. The n and % columns indicate the number and percentage of websites on which each indicator was observed. The findings show that the highest visibility in the corporate area is in the indicator of sharing the names of the board of directors/management team, followed by the disclosure of information regarding the renewal of the board of directors. In addition, indicators that could be associated with potential conflicts of interest and governance risks, such as management–supplier/activity partner relationships, family/kinship relationships, and disclosure of accepted contracts, are found to be quite limited on the websites. This pattern shows that basic corporate and promotional disclosures are more visible, whereas governance-risk indicators such as conflict-of-interest prevention policies, family/kinship ties, contracts, and relationships with suppliers or activity partners are disclosed more cautiously. This is consistent with the web-based transparency and accountability findings in the studies by Dumont (2013), Bahçecik (2021), and Chu and Luke (2023) on web-based transparency and accountability.

Table 3: Item-Level Visibility in the Activity Dimension

Code	Question (0=No, 1=Yes)	n	%
ACT_A	Is the social objective public?	251	98.05
ACT_B	Is the information provided about the social objective clear and tailored to the activity carried out and the beneficiaries?	216	84.38
ACT_C	Is the strategic plan publicly available?	29	11.33
ACT_D	Is the annual plan publicly available?	32	12.50
ACT_E	Are project monitoring and justification reports publicly available?	37	14.45
ACT_F	Are the board-approved criteria and processes for selecting projects and counterpart organizations publicly available?	54	21.09
ACT_G	Is the annual activity report publicly available?	81	31.64
ACT_H	Is information about activities that volunteers can carry out publicly available?	77	30.08

Table 3 presents the item-level distribution of the eight indicators in the activity dimension across the accessible and coded association websites. The findings show that the most visible indicators were the public disclosure of the social objective (98.05%) and the provision of clear information tailored to the activities and beneficiaries (84.38%). Annual activity reports (31.64%) and information on activities that volunteers could undertake (30.08%) were observed on approximately one-third of the websites. By contrast, board-approved project and counterpart selection criteria and processes (21.09%), project monitoring and justification reports (14.45%), annual plans (12.50%), and strategic plans (11.33%) were considerably less visible. This pattern indicates that associations commonly disclose their mission and basic activity orientation, whereas formal planning, project-selection, monitoring, and reporting documents remain relatively limited, consistent with previous findings showing an uneven distribution of activity-related transparency indicators on nonprofit organization websites (Çınar & Öztop, 2025; Gálvez Rodríguez et al., 2012).

Table 4: Item-Level Visibility in Financial Information

Code	Question (0=No, 1=Yes)	n	%
FIN_A	Are the annual costs of private and public fundraising publicly available?	36	14.06
FIN_B	Is annual fundraising information publicly available?	51	19.92
FIN_C	Are the resource creation information and the amounts contributed by both public and private primary fund providers publicly available?	9	3.52
FIN_D	Is the allocation of funds raised for each activity publicly available?	42	16.41
FIN_E	Is the privacy policy for members and donors publicly available?	103	40.23
FIN_F	Are companies and institutions provided with information about logo licensing terms?	16	6.25

Table 4 presents the item-level distribution of the six indicators in the financial information dimension across the accessible and coded association websites. The highest visibility was observed for the privacy policy concerning members and donors (40.23%). This was followed by annual fundraising information (19.92%), the allocation of funds raised for individual activities (16.41%), and the annual costs of private and public fundraising (14.06%). Information on logo-licensing terms was visible on only 6.25% of the websites, while information on the main public and private funders and their contribution amounts had the lowest visibility rate (3.52%). Overall, the findings indicate that privacy-related and general fundraising disclosures are relatively more visible than detailed accountability information concerning funder contributions, resource allocation, and licensing conditions. This pattern is consistent with previous studies showing that nonprofit organizations tend to disclose general financial and organizational information more frequently than detailed information that may increase external scrutiny of funding relationships and resource use (Chu & Luke, 2023; Gálvez Rodríguez et al., 2012; Tremblay-Boire & Prakash, 2015).

Table 5: Item-Level Visibility in the Financial Resource Utilization Dimension

Code	Question (0=No, 1=Yes)	n	%
RES_A	Are operating costs grouped into three categories: fundraising, programs-activities, management-organizers, and are they publicly available?	16	6.25
RES_B	Is information about the funds allocated to each project and area of work publicly available?	30	11.72
RES_C	Are the names of the main suppliers publicly available?	21	8.20
RES_D	Are the organizations participating in the association's activities public?	190	74.22
RES_E	Is the expenditure policy publicly available?	43	16.80
RES_F	Are the supplier selection criteria approved by the Board of Directors publicly available?	14	5.47
RES_G	Is the next year's annual budget made public along with an explanatory report?	22	8.59
RES_H	Is the previous year's annual budget publicly available?	21	8.20
RES_I	Is information about the donor fund tracking system publicly available on the website?	39	15.23
RES_J	Is the economic activity report publicly available?	46	17.97
RES_K	Is the audit report publicly available?	40	15.63

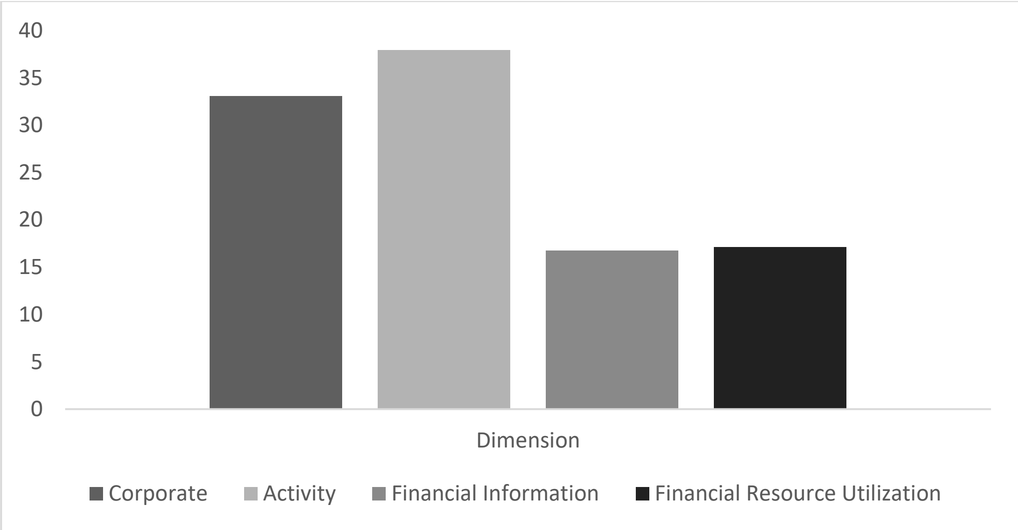
Table 5 presents the item-level distribution of the 11 indicators in the financial resource utilization dimension across the accessible and coded association websites. The public disclosure of organizations participating in the association's activities had by far the highest visibility rate (74.22%). This was followed by economic activity reports (17.97%), expenditure policies (16.80%), audit reports (15.63%), and information on donor-fund tracking systems (15.23%). Information on funds allocated to individual projects and areas of work was available on 11.72% of the websites. By contrast, board-approved supplier-selection criteria (5.47%), categorized operating costs (6.25%), the names of main suppliers and the previous year's budget (8.20% each), and the following year's budget accompanied by an explanatory report (8.59%) were among the least visible indicators. Overall, the findings show that information concerning organizations participating in association activities is considerably more visible than disclosures that enable detailed scrutiny of budgets, expenditure policies, audit processes, procurement practices, and fund flows. This pattern is consistent with previous findings from Türkiye indicating that nonprofit organizations disclose institutional and activity-related information more frequently than detailed financial and resource-use information (Çınar & Öztop, 2025; Güner, 2019). Moreover, resource-use transparency extends beyond the publication of budget figures and also involves the traceability of fund flows through procurement and supply-chain processes, including supplier selection, contracting, performance monitoring, and supplier relationship management (Montecchi et al., 2021; Moshtari et al., 2021).

Table 6: Descriptive Statistics for Overall and Subscale Scores

Variable	n	Average	Minimum	Maximum
Corporate (0–10)	256	3.31	0.00	8.00
Activity (0–8)	256	3.04	0.00	7.00
Financial Information (0–6)	256	1.00	0.00	5.00
Use of Financial Resources (0–11)	256	1.88	0.00	9.00
Grand Total (0–35)	256	9.23	1.00	26.00
Overall Percentage (0–100)	256	26.37	2.86	74.29

The descriptive statistics reported in Table 6 are based on scores obtained from 256 association websites that were accessible and scored using a 35-item dichotomous coding form. Subscale scores were calculated within the ranges of corporate (0–10), activity (0–8), financial information (0–6), and financial resource utilization (0–11), in accordance with the conceptual structure of the measurement tool. The overall total score was produced in the range of 0–35 as the sum of the items in these four dimensions. The Overall Percentage (0–100) value was obtained by dividing the overall total score by 35 and multiplying it by 100, thus creating a normalized indicator that facilitates comparison across different studies. The mean, minimum, and maximum values in the table summarize the distribution produced by the indexing approach based on the presence/absence (1/0) of transparency indicators on websites. According to Field (2024), reporting descriptive statistics is widely recommended in web-based content analysis to clearly present the general profile of the sample and to establish a basis for subsequent comparative analysis.

Figure 2: Average Transparency Scores by Dimension (%)



Reference: Prepared by the authors based on the research data.

Figure 2 visually confirms the systematic differences across transparency dimensions. The activity dimension, reflecting activity-related transparency, exhibits the highest performance (37.94%), followed by the corporate dimension, which reflects governance-related transparency (33.09%). In contrast, financial information (16.73%) and financial resource utilization (17.12%) remain considerably lower. This pattern shows that public benefit associations disclose mission-oriented, activity-based, and basic institutional information more frequently than financial and resource-use information, which requires more substantive accountability.

Taken together, these descriptive results indicate a clear asymmetry between low-risk and high-sensitivity transparency items. Associations appear more willing to disclose mission-related, activity-based, and basic governance information, whereas disclosures requiring financial detail, budgetary explanation, funder information, supplier transparency, or conflict-of-interest clarification remain considerably more limited. This pattern suggests that online transparency among public benefit associations is not uniformly low; rather, it is concentrated in symbolic and promotional areas, while more substantive accountability-related disclosures are less visible.

The difference between the activity/corporate dimensions and the financial/resource-use dimensions provides an important theoretical indication. From a legitimacy theory perspective, public benefit associations appear more willing to disclose information that confirms their social mission, organizational identity, and public-oriented role; such disclosures may function as relatively low-cost signals of conformity with public expectations (Suchman, 1995). From a voluntary disclosure perspective, the lower visibility of annual fundraising information, funder contribution amounts, supplier criteria, audit reports, and budgetary information suggests that associations may be more cautious in disclosing information that could increase external monitoring and scrutiny (Tremblay-Boire & Prakash, 2015; Verrecchia, 1983). This pattern is also consistent with prior nonprofit transparency studies showing that mission, activity, and basic organizational information tend to be more visible on nonprofit websites than detailed financial and governance-related disclosures (Gálvez Rodríguez et al., 2012; Gandía, 2011; Saxton & Guo, 2011). Thus, the empirical pattern supports the argument that online transparency among public benefit associations is selective rather than uniform.

Table 7: Top 10 Items with the Highest Visibility Rate

Dimension	n	%	Question
Activity	251	98.05	Is the social objective public?
Corporate	242	94.53	Are the names of the board members and management team publicly available?
Activity	216	84.38	Is the information provided about the social objective clear and tailored to the activity carried out and the beneficiaries?
Use of Financial Resources	190	74.22	Are the organizations participating in the association's activities public?
Corporate	189	73.83	Is the renewal of board members open to the public?
Corporate	174	67.97	Are the professions or public duties of the board members publicly disclosed?
Financial Information	103	40.23	Is the privacy policy for members and donors publicly available?
Activity	81	31.64	Is the annual activity report publicly available?
Activity	77	30.08	Is information about activities that volunteers can carry out publicly available?
Corporate	69	26.95	Are the topics discussed by the board members at annual meetings open to the public?

Table 7 shows the number of observations coded as (1) for each indicator of the 35-item dichotomous form on 256 accessible and coded association websites, along with their percentage within the sample. The top 10 items with the highest visibility levels are ranked according to these percentages. The percentages in the table are calculated based on a denominator of n=256 and are based on coding 1 for indicators that are directly observable on the website and 0 for those that are not. The dimension column indicates which of the sub-dimensions of the indicator (corporate, activity, financial information, or financial resource utilization) it belongs to, and the classification is made in line with the conceptual framework of the web transparency criteria set. The concentration of indicators related to the explanation of social objectives and management information at the top of this table points to a pattern consistent with the findings of the systematic review by Ortega-Rodríguez et al. (2020), which indicates that mission/activity narratives and basic corporate information are more commonly presented on civil society organization websites than financial disclosures.

Table 8: 10 Items with the Lowest Visibility Rate

Dimension	n	%	Question
Use of Financial Resources	22	8.59	Is the next year's annual budget made public along with an explanatory report?
Use of Financial Resources	21	8.20	Are the names of the main suppliers publicly available?
Use of Financial Resources	21	8.20	Is the previous year's annual budget publicly available?
Financial Information	16	6.25	Are companies and institutions provided with information about logo licensing terms?
Use of Financial Resources	16	6.25	Are operating costs grouped into three categories: fundraising, programs-activities, management-organizers, and are they publicly available?
Corporate	15	5.86	Are contracts approved by board members public?
Use of Financial Resources	14	5.47	Are the supplier selection criteria approved by the Board of Directors publicly available?
Corporate	12	4.69	Are the family relationships and kinship ties of the board members and management team public?
Corporate	11	4.30	Are the relationships between board members and suppliers and activity partners publicly available?
Financial Information	9	3.52	Are the resource creation information and the amounts contributed by both public and private primary fund providers publicly available?

Table 8 shows the number of observations coded as (1) for each indicator of the 35-item dichotomous form on the 256 accessible and coded association websites, as well as the percentage of this number within the sample. Accordingly, the 10 items with the lowest visibility levels are listed. The percentages in the table are calculated based on n=256, and the presence of an indicator on the website in a directly observable form is coded as 1, while its absence is coded as 0. The dimension column indicates whether the relevant item belongs to the sub-dimension of corporate, activity, financial information, or financial resource utilization, and the classification is consistent with the conceptual framework of the web transparency criteria set by Gálvez Rodríguez et al. (2012). The table shows that items such as budget explanations, supplier information/supplier selection criteria, and contribution-amount information of main funders appear at very low rates, indicating a pattern consistent with the findings of Ortega-Rodríguez et al. (2020), which reported that nonprofit organizations share limited details on financial and resource use on their websites.

Table 9: Top 10 Associations with the Highest Overall Transparency Score

Association Name	Website	Grand Total	Overall Percentage (%)
Türk Ortopedi ve Travmatoloji Birliği Derneği	https://totbid.org.tr	26	74.29
Türkiye Kızılay Derneği	https://www.kizilay.org.tr	25	71.43
Gazeteciler Cemiyeti	https://www.gc-tr.org	21	60.00
Türkiye Gazeteciler Cemiyeti Derneği	https://www.tgc.org.tr	21	60.00
Türk Biyokimya Derneği	https://www.tbd.org.tr	21	60.00
Türkiye Emekli Astsubaylar Derneği	https://www.temad.org.tr	21	60.00
Tüm Sivil Emekliler Derneği	https://tumemekder.org.tr	19	54.29
Bedensel Engellilerle Dayanışma Derneği	https://www.bedd.org.tr	18	51.43
Dünya Enerji Konseyi Türk Milli Komitesi Derneği	https://dunyaenerji.org.tr	18	51.43
Serebral Palsili Çocuklar Derneği	https://www.sercev.org.tr	18	51.43

Table 9 shows the top 10 associations with the highest overall transparency scores among n=256 association websites that were accessible and scored using a 35-item dichotomous (1=present, 0=absent) coding form. This descriptive ranking highlights the top performance band within the sample, providing a basis for comparison of which associations are able to present a greater number of transparency indicators on their websites. According to the table, Türk Ortopedi ve Travmatoloji Birliği Derneği achieved the highest overall transparency level observed in the sample with 26 points (74.29%); this value also corresponds to the maximum value reported in the overall score distribution. Türkiye Kızılay Derneği ranked second with 25 points (71.43%), while four associations clustered at 21 points (60.00%). Considering that the lowest score in the top 10 in Table 9 is 18 (51.43%) and that three associations are at this level, it is understood that even the top 10 group is concentrated in the range of approximately 51%–74%. When this table is evaluated together with the finding that the average overall score for the sample is 9.23 (26.37%), it indicates that the associations in the top group exhibit an online transparency profile that is significantly above the sample average. However, the fact that the highest score remains at 26 out of 35 indicates that even the best-performing associations do not fully meet all indicators and that there is still room for improvement in terms of online transparency. It should be noted that the findings reflect the appearance of the websites at the time of coding, due to their dynamic nature, and that the coding was completed between January 1 and 30, 2026. The higher-scoring associations can be considered illustrative cases of relatively more substantive transparency, as they disclose a broader set of indicators beyond basic identity and mission information; however, the dichotomous index does not assess the depth, audit quality, or impact-measurement quality of these disclosures.

Table 10: Top 10 Associations with the Lowest Overall Transparency Score

Association Name	Website	Grand Total	Overall Percentage (%)
Moda Soroptimist Kulübü	https://www.soroptimistmoda.org	1	2.86
Antalya Verem Savaşı Derneği	https://antalyaveremsavasidernegi.org.tr/	1	2.86
Bayrampaşa Sağlık Hizmetleri Yardımlaşma Derneği	http://www.bayrampasasaglik.com/	3	8.57
Birleşmiş Milletler Türk Derneği	https://www.bmturkiye.org	3	8.57
Kadın Haklarını Koruma Derneği	https://www.kadinhaklarikoruma.org	3	8.57
Yedicihan Uluslararası Yardımlaşma Derneği	https://yedicihan.org/	3	8.57
Göçmenlere Yardım Derneği	https://gocyarder.org/	3	8.57
Konya Veremle Savaş Derneği	https://www.konyaveremlesavas.org.tr	3	8.57
Kahramanmaraş Okutma ve Yardım Derneği	https://kahramanmaras.org.tr	3	8.57
Türkiye Kız İzciler Derneği	https://turkid.org.tr	3	8.57

Table 10 shows the top 10 associations with the lowest overall transparency scores among n=256 association websites that were accessible and scored using a 35-item dichotomous (1=present, 0=absent) coding form. This ranking allows for a descriptive comparison of the associations that present the most limited level of transparency indicators in the online environment by revealing the lower end of the sample distribution profile. According to Table 10, Moda Soroptimist Kulübü and Antalya Verem Savaşı Derneği correspond to the minimum value observed in the sample with a total score of 1 point (2.86%). The overall transparency scores of the other eight associations cluster at a level of 3 (8.57%); thus, the score band of the lowest 10 groups is concentrated in the 1–3 range. These values indicate that only 1 to 3 of the 35 indicators can be observed on the websites of the subgroup; in other words, most of the indicators are not visible in the online environment. Given that the average overall score reported for the sample as a whole is 9.23 (26.37%), this finding indicates that the sample average for the lowest 10 groups is significantly below average. It should be noted that the findings reflect the appearance of the websites during the period of coding, due to their dynamic nature, and that the coding was completed between January 1 and 30, 2026. These examples contextualize the score distribution by showing that high-performing associations provide a broader set of transparency indicators, whereas low-performing associations make only minimal website disclosures.

5. DISCUSSION AND CONCLUSION

This study interprets the online transparency profile of public benefit associations in Turkey through the combined lenses of legitimacy theory, new institutional theory, and voluntary disclosure theory. The findings show that public benefit associations disclose mission-oriented, activity-based, and basic corporate information more frequently than annual fundraising information, funder contribution amounts, activity-based fund allocations, expenditure policies, supplier-selection criteria, audit reports, and conflict-of-interest prevention policies. From a legitimacy theory perspective, the relatively higher visibility of mission, activity, and governance identity information can be understood as a way of demonstrating conformity with public expectations attached to public benefit status (Koçoğlu, 2025; Suchman, 1995; Şahin & Ersen, 2018). From a voluntary disclosure perspective, the limited visibility of financially sensitive indicators suggests that associations may selectively disclose information by balancing reputational benefits against the risks of external scrutiny (Tremblay-Boire & Prakash, 2015; Verrecchia, 1983). New institutional theory further helps explain why basic organizational information appears more standardized, while financial and resource-use disclosures remain less institutionalized across the field (DiMaggio & Powell, 1983; Oliver, 1991).

According to DGRCS (2026), 267 of the 365 associations had websites (73.15%), whereas 98 did not (26.85%), indicating that digital visibility is not complete even among public benefit associations. Of the 267 websites identified, 256 were accessible (95.88%), suggesting that website accessibility should be treated as a methodological threshold in online transparency assessments, consistent with the principles of content analysis (Krippendorff, 2019). Although maintaining a website provides an infrastructure for regular information flow and interaction with stakeholders, it does not by itself guarantee accountability, consistent with Kent and Taylor’s (1998) argument. Therefore, the findings suggest that the first stage of associations’ online accountability capacity is website presence and accessibility, while the second is the maturity of content and reporting practices. These differences may also reflect variations in digital governance and organizational communication capacity, because transparency may depend not only on institutional willingness but also on technological infrastructure, staff time, digital skills, and strategic communication practices (Kent & Taylor, 1998; Saxton & Guo, 2011).

The average overall transparency score for the 256 accessible association websites remained at 9.23/35 (26.37%), indicating that online transparency can be clustered at a level limited to basic information, as noted in the study by Ortega-Rodríguez et al. (2020). The score range from 1 to 26, with the highest website reaching 74.29%, reveals clear heterogeneity within the field and indicates that good-practice examples are possible, consistent with Harris and Neely (2021). Bahçecik's (2021) study, conducted in the Turkish context, reports that transparency levels on association websites are generally limited, with reporting and financial disclosure items being particularly weak. Similarly, Çınar and Öztop's (2025) study, which focuses on established civil society organizations, emphasizes that web-based transparency is unevenly distributed across dimensions and that certain items remain less visible.

To position the Turkish findings within the international literature on nonprofit transparency and online accountability, the results can be compared with studies showing that nonprofit organizations tend to disclose mission, activity, and basic organizational information more frequently than financial and governance-related details. Studies from Spain similarly report that online disclosures are stronger in institutional and activity-related areas but weaker in financial transparency (Gálvez Rodríguez et al., 2012; Gandía, 2011). Compared with the U.S. context, where standardized reporting practices such as Form 990 create a stronger financial disclosure environment, the Turkish case appears to reflect a less institutionalized accountability infrastructure for web-based financial transparency (Güner, 2020; Tremblay-Boire & Prakash, 2015). Therefore, the Turkish findings appear to reflect both a broader global pattern of stronger mission/activity disclosure than financial disclosure and a country-specific institutional context in which standardized web-based financial reporting is less developed.

The activity dimension reached the highest average level (37.94%), followed by the corporate dimension (33.09%), while financial information (16.73%) and financial resource utilization (17.12%) remained considerably lower. This pattern supports Ebrahim’s (2003) argument that nonprofit organizations can more easily present their mission and activities than demonstrate financial accountability. This asymmetry can also be interpreted through resource dependence and voluntary disclosure perspectives: associations may disclose mission and activity information more easily while limiting financial and resource-use information that could increase donor, regulator, or public scrutiny (Verbruggen et al., 2011; Verrecchia, 1983). From a legitimacy perspective, such selective disclosure suggests that basic mission, activity, and governance information may primarily serve to demonstrate conformity with public expectations, whereas more sensitive financial and resource-use disclosures remain limited (Suchman, 1995; Verrecchia, 1983). This finding is consistent with Bovens’ (2007) argument that accountability requires not only statements of purpose and activity descriptions but also verifiable explanations regarding the collection and use of resources. The limited visibility of direct accountability indicators, particularly funder contribution amounts, activity-based fund allocations, fundraising-cost disclosures, audit reports, and budget information, is also consistent with Hofmann and McSwain’s (2013) discussion of financial disclosure management and selective disclosure practices in nonprofit organizations. Furthermore, Saxton et al. (2014) show that web disclosures in the donation and contribution market can lead to behavioral outcomes, such as donations and participation, thereby reinforcing the strategic importance of the financial transparency dimension.

This dimensional imbalance points to a distinction between symbolic transparency and substantive accountability. Symbolic transparency refers to disclosures that make the association’s mission, identity, and public-oriented role visible and may contribute to legitimacy by demonstrating conformity with external expectations (Meyer & Rowan, 1977; Suchman, 1995). Substantive accountability, by contrast, refers to disclosures that allow stakeholders to evaluate resource allocation, financial responsibility, governance risks, and auditability, which is consistent with accountability frameworks emphasizing answerability, justification, and scrutiny (Bovens, 2007; Ebrahim, 2003). This pattern suggests that public benefit associations are more advanced in mission- and identity-based visibility than in disclosures that enable external evaluation of financial responsibility and resource use.

The concentration of the highest visibility rates in corporate promotion and basic identity indicators, such as the disclosure of social objectives and the sharing of board member names, is consistent with Kent and Taylor's (1998) view that online transparency often begins on a visibility-focused plane. Furthermore, the publication of the next year's budget along with the report, the disclosure of main suppliers, the sharing of fund provider amounts, and the low rates of high-sensitivity items such as conflict of interest indicators present a picture consistent with the selectivity predicted by Verrecchia's (1983) voluntary disclosure theory.

From a legitimacy perspective, Suchman (1995) argues that organizations may rely on symbolic explanations that contribute to legitimacy at low cost, while providing more limited disclosures in risky or controversial areas. Within this framework, despite the rapid standardization of common practices such as mission/corporate promotion, institutional pressures and field-internal similarity dynamics may lead to slower standardization in areas such as budget/procurement/interest conflicts, as expressed by DiMaggio and Powell (1983) and Oliver (1991). Although legitimacy pressure was not directly measured, differences in transparency scores may reflect varying levels of public visibility, donor dependence, and stakeholder scrutiny among associations (DiMaggio & Powell, 1983; Suchman, 1995).

The clustering of the highest-scoring associations in the 18–26 band (51.43%–74.29%) is consistent with the view expressed in Saxton and Guo's (2011) study that sets of good practices in web-based transparency are applicable within organizations. The fact that the lowest-scoring associations remain in the 1–3 band (2.86%–8.57%) indicates that in some sites, the transparency infrastructure has hardly been built beyond corporate identity. This heterogeneity raises a strong research agenda regarding the possibility that determinants such as organizational capacity, professionalization, resource diversity, and stakeholder pressure may be related to the transparency outcomes expressed in Ebrahim's (2003) study. Therefore, this study provides a suitable starting point for testing relationships between organizational characteristics and transparency in future analyses.

Dichotomous coding and content analysis (Krippendorff, 2019) offer a common and functional approach to measuring online transparency in a comparable manner. However, since binary scoring captures the presence of information but has limited ability to capture dimensions such as the quality, timeliness, and verifiability of information, weighting or enrichment with quality criteria may be recommended in future studies. Since websites are dynamic structures, sensitivity to the date of the cross-sectional scan and content update cycles may limit the temporal generalizability of the findings. Therefore, repeating the same measurement at different points in time would be meaningful, especially for tracking changes in financial reporting and governance indicators.

Since public benefit status is publicly recognized and associated with certain advantages, associations holding this status can reasonably be expected to maintain a stronger level of online disclosure (Koçoğlu, 2025; Suchman, 1995; Şahin & Ersen, 2018). The findings indicate that this expectation is only partially reflected on association websites, as mission- and identity-based information is more visible than annual fundraising information, funder contribution amounts, activity-based fund allocations, audit reports, conflict-of-interest prevention policies, expenditure policies, and supplier-selection criteria. In practical terms, associations should adopt a minimum website disclosure set covering these items. From a policy perspective, regulatory bodies may encourage such disclosures to be published in a standardized website section, in line with broader public integrity concerns regarding transparency and conflicts of interest (Organisation for Economic Co-operation and Development [OECD], 2024).

Overall, the study shows that although most public benefit associations in Turkey maintain websites, the scope of online disclosure remains uneven across transparency dimensions. Associations commonly provide mission statements and basic institutional information, whereas financial reporting, budgets, funder information, supplier transparency, and conflict-of-interest indicators are less visible. At the implementation level, standardizing annual activity reports, annual economic reports, and fundraising disclosures, making audit reports visible, and increasing transparency regarding donations, funder contributions, and resource allocation may strengthen the informational conditions under which stakeholder trust and donor decisions are formed. However, since stakeholder trust and donor behavior were not directly measured in this study, this implication should be interpreted as a theoretically grounded expectation rather than an empirically tested outcome. Future research should assess not only the presence of disclosures but also their quality, timeliness, and verifiability, and should test the relationship between website transparency and donation, membership participation, or organizational performance indicators. Longitudinal studies may also track how associations' online disclosure profiles change over time, particularly in financial reporting, governance disclosure, and resource-use transparency.

AUTHOR STATEMENT

Statement of Research and Publication Ethics

This study has been prepared in accordance with scientific research and publication ethics.

Ethics Committee Approval

Ethics committee approval was not required because the study relied on publicly available website data.

Author Contributions

The authors contributed equally to the study.

Conflict of Interest

There is no conflict of interest for the authors or third parties arising from the study.

Statement of Support

No financial support was received for this study.

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