# BIG DATA AND TRANSPARENCY: THE MEDIATION EFFECT OF PROFESSIONAL JUDGMENT

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## ABSTRACT

**Purpose-** The purpose of this article is to present a model of transparency in economic, social, and cultural fields in order to create social justice and use the expert judgment of researchers, lawyers, and journalists to prevent corruption when the relevant institutions do not have effective supervision due to systematic corruption. One of the detrimental and irrefutable aspects of the growth and advancement of societies is corruption. A nation or group with the desire to end corruption needs to have a lot of fighting potential. In this regard, the professional judgment of academics, attorneys, and journalists can be based on open data in the form of a data ecosystem, which includes rules and regulations, the identities of decision makers, and data from numerous economic and social domains online. Professional judgment is a supervision tool that can be highly effective in thwarting and exposing the emergence and spread of systematic corruption in a variety of contexts. This procedure raises the likelihood that corruption will be found, prevents managers from ignoring their duties, and broadens the scope of their responsibilities.
**Methodology-** In this article, the conceptual model, assumptions, and measurement indicators of the research variables are presented.
**Findings-** Corruption flourish in countries where there is a lack of accountability, openness, and consistency, as well as institutional deficiencies in the legislative and judicial systems.
**Conclusion-** Corruption increases the costs of the administrative, economic, and judicial systems and makes it impossible to achieve social justice. Access to open data and big data in various fields, as well as publishing them in the data life cycle with the judgment of researchers, lawyers, and journalists, is a practical and important method for discovering, preventing, and combating corruption. In fact, omissions and systematic corruption happen in areas where there is no supervisory presence.

**Keywords:** Big data, open data, transparency, professional judgment, corruption, transparency
**JEL Codes:** D73, H83, C55

## 1. INTRODUCTION

Effectively combating corruption manifestations is a very difficult, socially significant, and complex problem whose relevance only grows over time (Xie and Zhang, 2020; Ferris et al., 2021; Kul'ba et al., 2022). Systemic corruption has a pernicious impact on the pace of progressive socio-economic development of the state and society (Jeppesen, 2018; Ferris et al., 2021). The effectiveness of social resources is compromised, the investment climate is distorted, economic progress is stifled, and political stability is put at risk due to systemic corruption (Jeppesen, 2018; Xie and Zhang, 2020; Ferris et al., 2021; Chiara and Manna, 2022). Corruption threatens public institutions, transfers money and power to the undeserving, encourages resource theft and illegal resource exports, and breeds distrust in society (Jeppesen, 2018). When corruption is rampant, it weakens marginalized and vulnerable populations, makes social contracts shaky, which breeds conflict, instability, and widening class disparities. Additionally, Ferris Et al (2021) believed that systemic corruption causes people to have less faith in the government and even the legal system. The characteristics of a nation's shadow, subterranean, or parallel economies are likewise impacted by systemic corruption (Ferris et al., 2021). Social justice can be achieved through inclusive growth, expenditures on people's health and education, as well as protection from illness and unemployment. However, there are practical ways to stop corruption from spreading, make wrongdoing more challenging, penalize offenses, make public officials more answerable, and alter attitudes about it, particularly in the public sector and the areas that have an impact on it. It is occasionally impossible because systematic corruption has infiltrated all government bodies. This means that simply notifying people of proposed rules and regulations as well as draft legislation cannot increase access to social justice, healthcare, or

education for all segments of society at all levels. Therefore, alternative levers should be applied in order to eliminate the vulnerability at various management levels so that the management levels regain their coherence.

According to Ferris et al. (2021), corruption needs a channel to operate through the government. That is, a method for a company to redirect funds to unethical or corrupt activities must exist (Xie and Zhang, 2020; Ferris et al., 2021). Each system's corruption has distinct, occasionally contemporary aspects that impact society at various levels. In a method that makes it difficult to identify the decision-makers and conceals money laundering or corruption in some of its layers. As a result, independent legal, regulatory systems or executive institutions cannot prevent such corruption, and even the judicial system finds it difficult to prosecute such crimes (Xie and Zhang, 2020; Ferris Et al., 2021). Therefore, corruption might start in a particular industry, the private sector, or the worldwide arena.

A firm or organization may have the desire to eradicate corruption from its ranks and bring about transparency in its societal, political, and economic institutions. It is not sufficient at this moment to just approve the law and issue a circular. Only the corrupt body communicates and enacts laws; no changes are made. The system's structure forbids modifications, and even corruption's elements adapt and alter in accordance with the relevant laws and corruption in a legally structured manner. In organizational hierarchies and ranks, there are persons who are the origin of corruption, rent-seeking, and money laundering. Any legislative action taken at this moment by top executives of organizations or national leaders is doomed to failure.

The root of corruption should now be removed by top managers and leaders using an external organizational strategy. For the purpose of transparency, now is the time to issue the directive to reveal all economic, social, and financial data and judgments. This information enables layers not implicated in corruption to make judgments. This information can be used against corruption by researchers, attorneys, and journalists. This method of data re-release can promote transparency within a company or a nation. The same approach is used to prevent variations in how managers perform at various levels within an organization or a nation.

Big data is defined as information and data provided by departments and organizations in a codified, current, integrated system that is made available to the general public. The whole public has access to this information. Organizations, governments, and public servants are hence accountable. Through the identification of the country's strengths and weaknesses, this information enables the formulation of growth and development strategies, the interpretation and prevention of deviations, and ideas and innovations. Transparency is introduced in the management and oversight of public resources in this way. It fosters social fairness and lessens corruption.

The public won't be able to generate reasoned judgements, the foundation of which may be required to contest public policy decisions, if it is not informed about the state's aims or resources (McCarthy and Fluk, 2016). According to Ferris et al. (2021), a corrupt economy distorts economic data, leading to erroneous assessments and frequently unsuccessful policy decisions.

The purpose of this article is to present a model of transparency in economic, social, and cultural fields in order to create social justice and use the expert judgment of researchers, lawyers, and journalists to prevent corruption when the relevant institutions do not have effective supervision due to systematic corruption. This naturally requires providing all the big data in the country. Some of these data and their publication, for example, such as the growth trend of sectors, the list of salary earners, the list of unsettled and uncollected loans and facilities, the list of unsafe buildings, and other data, harm the economy, society, and public security in some way. It can stop more corruption and enhance managers' performance, or it can spark a crisis. Professionalism and curiosity, along with the investigation of problems utilizing cutting-edge research methods and monitoring changes in organizations' internal and external environments with the innate workings of open organizations, limit the actions leading to corruption. The model of this research is suggested when there is no presence of regulatory institutions or transparency due to the lack of supervision and control.

## 2. LITERATURE REVIEW

### 2.1 Corruption

The term corruption refers to a phenomenon that involves a broad variety of actions with very divergent economic, social, and political outcomes (Xie and Zhang, 2020). In other terms, corruption refers to management behavior that deviates from accepted standards or legal requirements controlling business and social affairs. The misuse of official authority, resources, or positions for personal gain constitutes corruption (Jeppesen, 2018). However, the proof may or may not be conclusive, and to make matters worse, the public official may be able to hide the details of what she has learned, creating potential for corruption (Chiara and Manna, 2022). According to Lee et al. (2018), corruption is a societal phenomena that has existed ever since the beginning of time. When considered in an academic setting, corruption is a broad concept that goes beyond unlawful behavior or criminal activity. According to Jeppesen (2018), corruption in the public sector is the misuse of public power or trust for personal gain. whereas in the private sector, a person using their position to their personal advantage at the expense of the organization they serve is considered to be engaging in corruption (Jeppesen, 2018).

The definition of corruption is the use of public office for personal gain, or, to put it another way, the use of an office holder's position, rank, or status for his or her own advantage (Myint, 2000). According to this description, Myint (2000) state that

corrupt behavior would consist of the following: (1) embezzlement, (2) influence peddling, (3) fraud, (4) bribery, (5) cronyism, (6) nepotism, (7) appropriation of public assets and property for private use, and (8) extortion. Activities like fraud and embezzlement can be carried out by an official alone, without the assistance of a third party, and are included in this list of corrupt behavior. Others, like extortion, influence peddling, and bribery include both the provider and the taker in a corrupt transaction (Myint, 2000).

Every phenomenon, in general, has both good and bad sides. According to Melki and Pickering (2020), democracy does not end corruption. According to international research, it is a somewhat ineffective restraint, and corruption still exists in some degree in advanced democracies. A nation's growth and success can have both positive and bad effects, including complexities and drawbacks related to corruption, bribery, rent-seeking, embezzlement, abuse of power, and money laundering. Corruption generally hinders economic growth and promotes the expansion of unofficial economies (Xie and Zhang, 2020; Ferris et al., 2021). It is noteworthy that the processes leading to corruption stem from the omission of the verb and cannot predict the future. This means that open data published by organizations may be judged whenever possible. Because corruption has different and hidden layers, the judgment of these data may even provide a different interpretation than the perception and judgment of an observer, because even supervisory bodies cannot go beyond the scope of their legal supervision and investigate other layers of corruption. Therefore, people prone to giving up to hide their mistakes will make more mistakes, and these mistakes will not be hidden from the view and professional judgment of researchers, lawyers, and journalists. Because of the professional nature of these people, from the perspective of the external environment, they freely and independently examine the data and phenomena that have arisen that have the theme of corruption.

According to Kulba et al. (2022), the most significant effects of corruption on the economy include inefficient public resource allocation and expenditure, high time and material costs associated with conducting business and economic activities, an increase in financial and commercial risks, the pursuit of rent at the expense of material production, a negative impact on pricing procedures and, as a result, price increases, and a decrease in the level of competition at the expense of economic growth.

## 2.2. Open Organizations and Countries

The link and interaction of the organization with its external environment are referred to as closed and open systems. This occurrence demonstrates how a nation or organization may adapt to change. When organizations are viewed as closed systems, their environment has no impact on them, and internal structures and behaviors are the focus of study. Organizations are open systems that interact with their surroundings; the key is how this relationship is handled. A system is considered to be open if it regularly shares feedback with its surrounding environment. Inputs, processes, outputs, goals, assessment and evaluation, and learning are all crucial components of open systems because they are systems by nature. Puts, goals, assessment and evaluation, as well as learning, are all crucial components of open systems. Boundaries, the outside world, and equifinality are factors that are crucially vital to open systems. Transparency is defined as a discourse with an open organization as a precondition (McCarthy and Fluk, 2016). A substantial body of literature highlights the significance of ensuring public access to information in order to promote government accountability and, consequently, highlights the importance of transparency as a factor of government performance (Hollyer et al., 2014).

As a result of their lack of outside interaction, closed systems' behavior is heavily influenced by the internal dynamics of the individual components. While engaging in goal-directed actions, they attempt to maintain a constant state, or equilibrium, among their constituent parts. Because the environment has no bearing on the attainment of the goals, system behavior is very specific and tightly controlled. Work groups regularly create and publish summaries of the work they accomplish, as well as the knowledge they learn from that work, in organizations and nations with an open system. As a result, others can see what you are doing and see how individuals and groups are interdependent. Even in the planning stages, people have the ability to recognize the implications of a group's or organization's work and hold them responsible. To comprehend how the activity of other groups and organizations relates to what we are doing, we also need to be aware of what those groups and organizations are up to. It could be important for one group to get involved in another group's decision-making procedures in order to establish responsibility. To accomplish this effectively, it must first be aware of the work that has already been done, the discussions that are now being held, as well as any pertinent lessons that have been learned from prior problems. For these reasons, accountability requires transparency.

Government information has been made public in part due to improved information availability and rising public demand for transparency. The government has worked to involve individuals and increase the transparency of state activities as part of its open information policy (Lee et al., 2018).

## 2.3. Transparency

Transparency and anti-corruption are sometimes used interchangeably, and some consider it as a tool for establishing good governance or for controlling the government's internal affairs (Lee et al., 2018). It acts as a testament to the reliability of sources and content and serves as a gauge of the information on government activities' accessibility, openness, and

usefulness. It equated transparency with openness and disclosure, defining it as the public's acquisition of knowledge about the workings and makeup of a particular institution (Hollyer et al., 2014; McCarthy and Fluk, 2016).

Kul'ba et al. (2022) explain corruption as a negative phenomenon with these conditions: non-transparency of state management structures and decision-making mechanisms; non-transparency of financial mechanisms of economic entities; information asymmetry (the existence of "untouchable" individuals and agencies for criticism); the practice of using offshore zones; low performance; and a dearth of thorough research on the problem of corruption. According to Lee et al. (2018), transparency is the dissemination of information to the public about the duties and commitments of the government.

However, transparency as disclosure has a long history in world politics (McCarthy and Fluk, 2016). In a broad sense, transparency refers to the free flow of information inside a political system (Hollyer et al., 2014). Because they concentrate on observable characteristics rather than unobservables like preferences or beliefs, their conception of transparency is objective (McCarthy and Fluk, 2016). In open organizations, transparency reigns. Open organizations strive to make their data and other resources widely accessible to both internal and external players; they are open for any member to review them as needed, to the extent permitted by applicable regulations. Decisions are transparent to the extent that everyone who may be impacted by them is aware of the reasoning and deliberations that went into them; they are also subject to review. The work is available to observation and possible change if necessary; anybody can track and evaluate a project's progress at any point in its development.

McCarthy and Fluk (2016) noted that the promotion of openness is essential to a wide range of policy issues and that it is a political condition appreciated and pursued by many participants in international politics. The promotion of democracy, the proliferation of nuclear weapons, the politics of financial regulation, internet governance and surveillance, international institution accountability all of these are defined by the significant positive value placed on openness (McCarthy and Fluk, 2016).

## 2.4. Big Data

Open data is data that anyone can freely access and use for any purpose. Of course, the existence of such conditions for data access is subject to requirements in the information technology infrastructure (Lee et al., 2018). Big data is also a term used to refer to large, complex, and dynamic sets of data that usually grow and change at a very high rate (Ghasemaghaei and Calic, 2020). This database is used with a set of programs and tools to organize and analyze it. The condition of using this data, apart from creating access, is to pay attention to the life cycle of the data so that it can be made available at the right time by implementing the information technology system in an open data ecosystem. For this purpose, the data ecosystem can be defined. The open data ecosystem defines data, information technology infrastructure, the ability to publish, and users. In the data bank of this ecosystem, open data from the number of students, teaching staff, and buildings in the educational field to all economic, social, and government data are collected and classified in an open form with year and degree characteristics. Throughout the data's life cycle, all users, including researchers, lawyers, journalists, and other stakeholders, will have free access to it. This data can be measured with performance indicators and will be the basis for judging and preventing corruption. A check against corruption or poor management, disclosure enables the public to observe how the government conducts itself (McCarthy and Fluk, 2016).

Open data can become the most important method of transparency. Technology has a suitable platform for the dissemination of data with quality, breadth, and diversity, and transparency in payments and the publication of non-confidential decisions that affect the public interests of society and social justice provides access to fighting corruption. This systematic release of data makes it impossible to act, promotes motivation and competition to improve performance, and disrupts the perception of corrupt activities. With the quick advancement of information technology, enormous volumes of data have been created and amassed, and consumers may quickly access such material via the Internet and social network services (Lee et al., 2018). When a government or other institution makes more information about their operations, goals, and decision-making procedures public, they are acting transparently (McCarthy and Fluk, 2016). The likelihood of corruption in the execution of budgets and the implementation of policies appears to be reduced as government transparency is increased through information disclosure in the public sector (Lee et al., 2018). Official macroeconomic data, which often only cover the formal sector of an economy, become unreliable when trying to gauge economic performance or serve as a foundation for policy development and research (Myint, 2000).

Today's big data in different forms, with organization and quality indicators and health indicators, can guarantee the interpretation of the process and the prevention of corruption. Researchers and journalists can find their evidence. In fact, managers who act in the limited space of data access create the conditions for corruption and increase the costs of the economic, administrative, and judicial systems. While the legal scope for regulatory bodies is being closed, professional judgment can reduce the process of identification, investigation, and handling of corruption cases. Because receiving information and data through official channels may even continue for many years if the corruption is international, until finally, after completing the data of the case, it will be dealt with by the judicial system.

The data and interpretative reports of researchers and journalists can even defeat the innovative methods of corruption that are still hidden in the layers. In the long term, this process affects the public's attitude and creates trust in the judicial system and the system itself. For example, governments, banks, and financial institutions generally rely on open data information when making decisions about granting loans, entering into business transactions, or accepting monetary transactions. With professional judgment and correct data interpretation, they can help to reveal financial irregularities or illegality and prevent payment facilities from being uncollected and rent-seekers from spending the received facilities on other transactions. As a result, the followings are hypothesized:

*H1: The higher level of usage big data has significant effect on transparency.*

*H2: The higher level of usage big data has significant effect on professional judgment.*

## 2.5. Professional Judgment

Professional evaluation of the data they have collected is based on their training and expertise. This experience can also be obtained outside of the classroom. Professional judgment requires timely and accurate information to be available for research. On the other hand, judgment relies heavily on an objective mind and spirit. There is little prospect for economic growth, modernisation, or the emergence of a well-functioning market economy in the absence of trustworthy data, clear policies, and efficient macroeconomic management (Myint, 2000). In most cases, people's thoughts hinder them from becoming aware of and acknowledging the reality of novel phenomena that influence judgment. People emphasize their initial beliefs when presented with new knowledge, relying on their initial beliefs. As a result, the ideology of unbiased data judgment enables the researcher to digest the data with the required tools and get ready to make a choice that is at odds with prior beliefs using his knowledge and experience. At the individual level, professional judgment is a personality attribute, and it is exhibited by professionals at the organizational level. These groups and committees are used to segment these organizations into various expertise.

All data domains are related to its area of knowledge when open data is envisaged. People can now easily perceive the borders of problems as a result of this communication. According to Dottin (2009), professionals are expected to use sound, unbiased judgment when interpreting and analyzing information, determining the nature of problems, identifying and evaluating alternative courses of action, and making decisions. They are also expected to monitor the process and impact of their problem-solving activity throughout in order to adjust, revise, correct, or change their decisions, or any factor that contributed to them, as deemed necessary.

When the public has access to information, it understands it and decision-making processes become clearer as a result (McCarthy and Fluk, 2016). According to Dottin (2009), good professional judgment is a reflective, self-corrective, deliberate thought process that calls for the professional to consider context, evidence, techniques, conceptualizations, a range of criteria, and standards of appropriateness. Professional judgment involves critical thinking as defined by educators, but it is used in a real-world professional situation (Dottin, 2009).

Letzring (2008) mentions that when people accurately judge the evidence, they will come to better decisions, and understanding the steps involved in accurate judgment may lead to more accurate decisions. According to theories regarding good judges, they should be knowledgeable, highly cognitively capable, and intelligent overall. As a result, the followings are hypothesized:
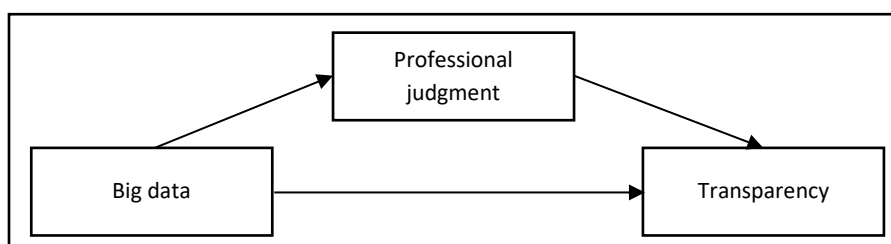
*H3: The higher level of professional judgment has significant effect on transparency.*

*H5: Professional judgment mediates the effect of big data on transparency.*

## 3. METHODOLOGY

The conceptual model shown in Figure 1 is based on a previous study and this research is cited.

**Figure 1: Research Model**



Big data is defined by Ghasemaghaei and Calic (2020) as a collection of different forms of data (variety), data that is significantly growing in size (volume), and data that is processed and integrated quickly and frequently (velocity). Big data is

described by Gupta et al. (2021) as dynamic, enormous, and dispersed volumes of data being produced by individuals, tools, and machines both inside and outside of an organization. Big data has the ability to enhance business performance, according to Ghasemaghaei and Calic (2020). The measurement indicators of big data, which are promoted by Ghasemaghaei and Calic (2020), are briefed in Table 1.

**Table 1: Measurement Indicators of Big Data**

| Variable | | Measurement |
|---|---|---|
| **Big data** | | |
| | **Volume** | Analyzing large amounts of data |
| | | Exploring a substantial amount of data |
| | | Using a great deal of data |
| | | Scrutinizing copious volumes of data |
| | **Velocity** | Analyzing data as soon as we receive it |
| | | Analyzing data in short time |
| | | Fasting in exploring our data |
| | | Analyzes data speedily |
| | **Variety** | Using several different sources of data to gain insights |
| | | Analyzing many types of data |
| | | Examining data from a multitude of sources |

The measurement indicators of transparency are briefed in Table 2.

**Table 2: Measurement Indicators of Transparency**

| Variable | Measurement |
|---|---|
| **Transparency** | Recommend and usage some kind of data |
| | Preference to use some kind of data for explanation and inference |
| | Understanding the characteristics of data for recommendations |
| | Understand why the data is recommended |
| | Understanding why this data was deemed appropriate |
| | Understanding recommended and preferred data matching |
| | Understand the rationale for the recommended information |
| | Understanding the determination of the quality of the information provided |
| | Inferring the preference of the presented information |
| | Match the data provided with the preferences |
| | Determining the quality of information items by the system |
| | Understanding take actions for better recommendations |
| | Understanding change to get better recommendations |

The measurement indicators of professional judgment which adapted for this research are briefed in Table 3.

**Table 3: Measurement Indicators of Professional Judgment**

| Variable | Measurement |
|---|---|
| **Professional judgment** | Level of Knowledge |
| | Position level |
| | Level of experience |
| | Organization size |
| | Ability to data processing |
| | Belief and ideology impartiality |

## 4. CONCLUSION AND IMPLICATIONS

A country's economy can be negatively impacted by corruption in a number of ways. The character of a nation's shadow, subterranean, or parallel economies is also impacted by corruption. The uneven allocation of benefits and resources in society is a result of corruption. A society where riches is primarily the result of hard effort, industry, and trade will be very different from one where money is largely the result of deception and political intrigue (Ferris et al., 2021). Corruption increases the costs of the administrative, economic, and judicial systems and makes it impossible to achieve social justice. Access to open data and big data in various fields, as well as publishing them in the data life cycle with the judgment of researchers, lawyers, and journalists, is a practical and important method for discovering, preventing, and combating corruption. In fact, omissions and systematic corruption happen in areas where there is no supervisory presence.

Making big data from social and economic sources readily available and increasing transparency lowers the possibility of corruption while enforcing accountability. As a result, in cases of systematic corruption, where regulatory entities are unable to perform their duties due to the limitations of their profession, professional judgment may have a direct impact on decreasing government corruption. That is, by engaging citizens, researchers, lawyers, and journalists in state affairs and providing them with the opportunity to monitor the government, the government and public officials operate with greater accountability.

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