

Universitatea Babeș-Bolyai, Cluj-Napoca
Facultatea de Științe Politice, Administrative și ale Comunicării
Școala Doctorală de Comunicare, Relații Publice și Publicitate

PHD THESIS

Understanding Intra-Organizational Governance Communication: An Analysis Through the Lens of ISO 37000

SUMMARY

Doctorand: Péntek Borbála Erzsébet

Coordonator: Conf. Univ. Dr. Habil. Kádár Magor

Cluj-Napoca

2025

TABLE OF CONTENTS

Summary	3
Objectives	4
Literature review	4
Methodology	5
Sampling and data collection	5
Data processing and coding	6
Methodology of analysis	6
Main conclusions	7
	10

Summary

Despite the acknowledged importance of corporate governance for organizational integrity and stakeholder trust, there is a significant gap between the growing need for organizational transparency and the practical application of effective governance communication. While frameworks such as ISO 37000 provide standardised guidelines on what constitutes good corporate governance, they do not focus enough attention on how to effectively communicate these complex structures and principles to stakeholders. This communication challenge is compounded by declining public confidence in management, increasing market complexity and a tendency to favour documentation over attractive and accessible communication channels. This disconnect hinders stakeholder understanding, which can lead to misinterpretations, misuse of information and further erosion of trust, despite the existence of clear governance standards.

The aim of this thesis is to provide a new basis for the scientific and practical understanding of internal corporate governance communication (ICGC). It takes as its starting point the parallel development of classical and modern management theories and communication models, and then explores how global governance indices have evolved and why it has become necessary to complement them with internal communication aspects. It then analyses how the communication dimensions can appear within the framework of the ISO 37000 standard in the context of governance principles, and uses a matrix of its own development to organise the relationship between the two sets of dimensions. After identifying the theoretical gaps, it uses qualitative research methodology - structured interviews, coding and content analysis - to explore how organisational actors perceive governance communication practices and what emotional relations emerge in relation to different governance principles. The aim of the paper is not only to develop a new conceptual framework, but also to make concrete practical recommendations for enhancing trust, participation and clarity within organisations.

Objectives

Research aim: To establish corporate governance communication as a distinct field by exploring the intersection of governance and communication and how these dimensions can be integrated to effectively align perceptions, rules, policies and practices.

Sub-objectives:

1. to highlight the role of governance communication in bridging the gap between organisational frameworks and their actual implementation.
2. to analyse the body of knowledge at the intersection of governance and communication, identify gaps and opportunities for integration.
3. To examine stakeholders' perceptions of corporate governance structures and their alignment with organisational rules, policies and practices.

For these three objectives, three broad research questions were identified.

1. How is the intersection of governance and communication delineated in the existing literature, and what gaps or opportunities exist for developing this area as a separate field of study?
2. How do stakeholders' perceptions of communication processes and practices perceive the intersection between governance and communication?
3. What possibilities do these perceptions reveal for aligning organisational governance frameworks and their actual implementation?

Literature review

The literature review examined the theoretical foundations of the relationship between corporate governance and communication and the gaps in the link between the two. First, I looked at the development of management and communication theories, paying particular attention to the extent to which classical management models (do not) integrate the complexity of communication. To organise this, I also created a matrix in which I juxtaposed management theories with the dominant approaches to organisational communication (Table 2). This clearly showed that the role of communication is often subordinate even in systems theory orientations.

I then reviewed the various governance indices that have been used in the past, mainly from the Anglo-Saxon field, which, although they measure financial and legal compliance extensively, do not address how this happens within the organisation, between people. Communication as a value-creating practice is completely absent in these.

In the light of this, I decided to base the study on the ISO 37000 standard. It is one of the first global management frameworks that emphasises not only structures and processes but also values. However, the standard does not provide an answer to how these values can be communicated, understood and accepted within the organisation. Therefore, in a self-developed matrix, I compared the principles of ISO 37000 with the communication dimensions identified in the research, looking for where they reinforce each other and where there is a blind spot between them.

At the end of the literature review, I summarised the research gaps that justified treating ICGC (internal corporate governance communication) as a separate research area. One of the main conclusions was that the disintegration of theories of governance and communication is not only a theoretical problem but also a practical obstacle to organisational trust and cooperation.

Methodology

The thesis used a qualitative research approach, as the aim was not statistical generalisation but a deeper understanding of how internal corporate governance communication (ICGC) works through the participants' own experiences and meaning-making. The study followed an interpretative paradigm, which focuses on exploring and interpreting the subjective realities of individuals and groups. The research therefore did not approach the communicative aspects of corporate governance from the perspective of objective facts, but sought to shed light on how the communicative practice of governance appears and functions in everyday life from the participants' perspectives.

The research design was inductive and iterative, i.e. the theoretical framework was not built on the basis of predetermined hypotheses, but was developed gradually through a deep analysis of the data. The methodological choice was based on the recognition that ICGC is not a well-defined or standardised concept, but a dynamically evolving phenomenon that is context- and culture-dependent.

Sampling and data collection

Purposive sampling: 22 people from different sectors and levels were selected through purposive sampling to get a comprehensive picture of organisational communication practices. The sampling was not representative but aimed at professional diversity, so I interviewed managers and key staff from different industry and functional backgrounds.

Structured interviews. The interview questions were predefined, but I left room for individual response directions. This ensured comparability, while also providing space for the expression of personal experiences and feelings.

A key consideration in the selection of interviewees was to ensure that they represented different industries, positions, organisational cultures and levels of management, thus ensuring a diversity of perspectives. The respondents included senior corporate executives, middle managers, consultants, as well as non-profit and public sector actors. The interviews were conducted along a pre-structured set of questions, but also allowed for respondents' own interpretations and examples. During the interviews, particular attention was paid to how ISO 37000 governance principles are reflected - or remain absent - in communication practices.

Data processing and coding

The analysis of the interviews was a multi-stage process. First, the transcripts of the interviews were broken down into units of thought so that different themes, interpretations and emotions could be clearly distinguished. Each unit of thought was then coded according to three criteria:

1. *Communication dimensions* - e.g. trust, information flow, participation, comprehensibility, etc.

2. *ISO 37000 governance principles* - e.g. strategy, leadership, accountability, risk management, etc.
3. *By textual sentiment* - the unit reflected a positive, negative or neutral tone.

In the coding process, individual ideas could be classified in multiple ways if they could be associated with more than one communication or management category. Coding was supported by researcher triangulation: coding was performed in several rounds, and then the first round results were reassessed in order to reduce subjectivity and increase the reliability of the analysis.

Methodology of analysis

Emotional Attitude Analysis: I also scored each unit of thought according to the emotional charge it had - positive, negative or neutral. This allowed a more guided interpretation of the experience of the ISO and communication dimensions.

Frequency analysis: I counted the frequency with which each dimension appeared and the emotional charge associated with it. On this basis, the dominant problem areas and the most positively experienced elements were identified.

Thematic content analysis: I thematised the frequently recurring phenomena from the units of reflection, paying particular attention to issues of trust, transparency, suitability and communication climate. This helped to identify structural relationships.

Disentangling complex attitudes: some responses had mixed emotions - for example, positive in terms of management, but negative in terms of communication aspects. I split these up and treated them as separate coding units.

One of the greatest strengths of the qualitative methodology of the research was that it did not seek data for prefabricated categories, but drew on the experiences, language and feelings of the people involved. I analysed the interview responses by breaking them down into units of thought and coding them according to communication and ISO 37000 principles, and then organised them according to emotional attitudes (positive, negative, neutral) and frequency of occurrence.

One of the most interesting results of the analysis was that a number of communication practices positively or negatively influenced several seemingly unrelated ISO principles. I called these areas of influence cross-dimensions: communication patterns that do not support or weaken a single management principle, but several at the same time. In this way, ICGC not only helps to operationalise the principles, but also bridges them, strengthening coherence and the integrity of the organisational culture.

These dimensions link management intent with organisational perception and contribute as an operational force to bring the ISO 37000 principles to life.

Main conclusions

One of the main findings of the research was the identification of the intersectional dimensions. These are the communication aspects that, in relation to different governance principles, have had a prominent impact on the perceptions of stakeholders, either positive or negative, in several governance issues. In the qualitative analysis, a frequency and thematic analysis of the emotional attitudes expressed by the respondents (e.g. trust, frustration, commitment or cynicism) allowed the exploration of these intersections.

By comparing the dimensions of communication that contribute most to positive or negative emotions in different governance topics (e.g. strategy, accountability, risk management), it was possible to identify the intersectional dimensions that consistently have the potential to facilitate or hinder the effectiveness of governance. These dimensions are not merely the communicative counterpart of a single principle, but are bridges between several governance principles and thus play a key role in determining whether an organisation is able to develop a coherent and cohesive governance culture.

These intersections thus show which communication aspects are crucial to the success of governance. These dimensions deserve particular attention in the design and development of corporate communication strategies, especially if the aim of the organisation is not just compliance, but the implementation of a trust-based, meaningful and participatory governance practice.

Communication Dimensions to Enhance Governance (10)

1. Dissemination of Purpose-Related Information

Clear, consistent communication of the organizational mission and vision at all organizational levels. Effective communication of purpose ensures that operational activities are aligned with the stated organisational purpose and coherence is maintained at all touch points.

2. The Accountability Sphere

A communication environment where psychological safety and responsibility are balanced. Employees feel safe in making decisions, knowing that accountability is coupled with support, not punishment, thus fostering a culture of learning and growth.

3. Disseminating the value model

Translating and communicating abstract organisational values into practical, day-to-day operations. This includes informal recognition of employees who follow the values and ensuring that emergencies do not override the established value models.

4. Disseminating the Strategy

Operate systems for sharing strategic information internally, where managers devote extra time and resources to explaining objectives clearly. Includes annual planning, broad sharing and consistent reference to strategic objectives.

5. Supervisory Accountability

Structured communication with written expectations, clear deadlines and specific information requirements. Oversight is reflected in day-to-day support and clear guidance, with objective information and transparent benchmarking.

6. Commitment Cycle

A communication environment that strikes a balance between formal and informal approaches. It includes informal social elements, constructive communication, career development discussions and the promotion of knowledge sharing.

7. Leadership Support

Supportive leadership interactions where leaders accept mistakes, provide constructive feedback, create a safe space to share challenges and maintain direct, clear communication. They provide empathy, approachability and psychological safety.

8.

Provide open and structured access to the data needed for work processes. Defining role-based access, balancing transparency and confidentiality, and appointing clear data stewards.

9. Risk Climate

A communication environment that promotes open risk communication and proactive risk identification. Regular risk training, transparent HR communication, collaborative discussions and use of structured documentation tools.

10. CSR Climate

Integrate CSR communication into the everyday workplace culture. Creating space for employees to participate in the community, organising team-building events and developing CSR as a workplace development.

Communication dimensions that weaken governance (10)

1. Confidence in Accountability

A culture of blame, where mistakes are seen as culpable rather than learning opportunities. Distrust of decision-making and project management, promotion and remuneration gaps, and inconsistent career development systems.

2. Adequacy of the Objective

Gap between formal target definitions and practical understanding. Employees fail to link the organisational purpose to their daily work, lack regular reinforcement and practical application.

3. Value model Trust

Lack of link between the value framework and its communication. Employees do not see how daily operations are aligned with the value model, lack of transparency and two-way communication.

4. Strategy Adequacy

Fragmented strategic communication, where departments independently define the essential elements. Lack of structured strategic guidance and consistent communication across multiple channels.

5. Oversight Responsibility

Inadequate supervisory communication, where clear performance expectations and structured feedback mechanisms are lacking. Supervision is a stressful event rather than an ongoing supportive process.

6. Confidence in Engagement Communication

Employees lack confidence in engagement messages. There is a lack of psychological safety, meaningful autonomy and credible organisational practices to support engagement initiatives.

7. Managerial Influence

Inconsistent or unclear management communication, one-way decision making, and disconnection of senior management from day-to-day operations. Leadership behaviour contradicts stated values, with toxic leadership patterns.

8. Data management

Information silos, unequal access to data and inadequate documentation systems. Key information is lost when employees leave and there is a lack of inclusive decision-making processes.

9 Trust in Risk Management

Providing incomplete or misleading risk information that creates uncertainty. Risk management is often narrowed to cyber security, while other critical areas are neglected.

10. Trust in Corporate Social Responsibility Iran

Mismatch between organisations' external CSR commitments and internal practices. Employees do not experience CSR values in their daily work environment, which calls into question the sincerity of the organisation.

Three main conclusions can be drawn from the research:

1. The need for ICGC as a separate field

Internal corporate governance communication is a cross-cutting field that cannot be reduced to either mere communication or mere management. It requires its own framework and definition, which I have proposed in the research.

2. The viability of ISO 37000 without communication is limited

Although the principles of the standard are comprehensive and valuable, their operationalisation is only possible if communication is seen as an organisational operational force rather than a tool.

3. Change in organisational culture can only happen through communication interventions

The areas most often negatively evaluated - strategy, accountability, risk management - all have problems of understanding, trust and involvement, i.e. they have communication roots.

What comes next (directions for the way forward)

The aim of the research was not to establish a final framework or solution, but to explore a new field. Along the dimensions of the ICGC, a number of new questions emerge:

- What types of communication interventions are most likely to enhance trust?
- How can the reliability of the dimensions be measured using quantitative methods?
- How can ICGC be embedded in corporate governance evaluation systems?

Future research will have two main tasks:

1. The extension of ISO 37000 with an explicit communication component to allow a deeper understanding and implementation of the application of the standard.

2. To quantitatively validate the qualitative findings using statistical methods, with a particular focus on exploring causal relationships between dimensions.