

The Impact of Transparency on Achieving Effective Procurement in the Syrian Telecommunication Sector

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Abstract. *The purpose of this paper is to investigate the impact of transparency on achieving effective procurement in the Syrian Telecommunication Sector. In addition, it aims to assessing the level of awareness and understanding the concepts of transparency and effective procurement in the Syrian context.*

The research methodology involved the adoption of a survey as a research strategy and quantitative approach, utilized a self-administered questionnaire, to arrive at the major findings of the study. The type of research is a single cross-sectional design in which the collection of data from the respondents was carried out only once. Data was analyzed using the statistical package for social sciences (SPSS).

The paper revealed that there is an impact of transparency on achieving effective procurement in the Syrian Telecommunication Sector. It also revealed that there is a high level of awareness among the respondents about the concepts of transparency and effective procurement.

As far as the researcher is aware, this paper is the first to investigate the impact of transparency on achieving effective procurement in the Syrian telecommunication sector; thus its finding will be an original contribution to the field of transparency and effective procurement. In addition, as there has been a shortage of research in the field of transparency, generally in the Middle East countries, the researcher hopes that this paper will establish a foundation for further research in the region.

Keywords: *Transparency, Effective Procurement, Procurement Management, Syrian Telecommunication Sector.*

1. Introduction:

Transparency is a key factor in the administrative processes within organizations, and it has been proven that the implementation of transparency in administrative work is considered as a solution to many problems facing organizations, the most important of which is corruption in procurement management, as transparency contributes to reducing procurement costs necessary to carry out production operations, and thus contributes to creating a competitive advantage for the organization.

Hence comes the importance of transparency, which plays a major role in achieving effective procurement. Based on the above, the need for transparency emerged, due to its ability to enable the organization to achieve effective procurements, through its role in the relationships between the organization and suppliers. The procurement management represents a mixture of science and art to improve the ways how the organization obtains the raw materials needed to provide the service, produce the products and deliver or ship it to customers, which achieves the continuity and distinction for the organization in the market.

2. Research Problem & Question:

The problem of the study goes back to the fact that industry in Syria are affected by many challenges, and the great damage in the telecommunication sector which has been affected by political and economic factors in Syria and the region.

As most organizations operate in a work environment characterized by intensive competition, change in the needs and desires of customers and changing market conditions, Therefore the organization is required to build strong relationships with suppliers and customers through efficient and effective management of the procurement, and work to secure the best types of support to achieve the set goals.

In light of the above, the problem of research can be identified by the following main question:

To what extent does transparency affect the achieving an effective procurement in the Syrian telecommunication sector?

3. Literature Review

3.1 Definitions of Procurement

The European Union (2014) defines procurement as the act of obtaining or buying goods and services. The process includes preparation and processing of a demand as well as the end receipt and approval of payment.

Chartered Institute of Procurement and Supply (2013) defines procurement as buying, purchasing, renting, leasing or otherwise acquiring any goods, works or services by a procuring entity and includes all functions

that pertain to the obtaining of any goods, works or services, including description of requirements, selection and invitation of tenderers, preparation and award of contracts. (CIPS, 2013, p.42)

Gadde (2017) defines procurement as the purchase of merchandise or services at the optimum possible total cost in the correct amount and quality. He further reiterated that Procurement can also be simply defined as the procedure in which goods or commodities are bought when prices are low. The process of procurement often involves; purchase planning, standards determination, specifications development, supplier research and selection, value analysis, financing, price negotiation, making the purchase, supply contract administration, inventory control and stores, disposals and other related functions. (Gadde, 2017, p.67)

Akın Ateş (2018) divides procurement into three categories: (Akın Ateş, 2018, p.68)

- 1- Purchases that require specialized research and development, such as newly designed military aircraft.
- 2- Purchases of complex, special purpose projects, such as dams or port facilities that do not involve advances in technology but require managerial and organizational skills.
- 3- Purchases of standard products sold in open markets, such as motor vehicles or medical supplies (off-the shelf purchase). Customized versions of products otherwise available in open markets, such as special purpose computer systems or fleets of police cars.

However, according to the Business Dictionary (2011), “Procurement” is the overarching function that describes the activities and processes through which an organization acquire goods and services. Procurement is the business management function that ensures identification, sourcing, access and management of the external resources that an organization needs or may need to fulfill its strategic objectives, procurement is the business management function that ensures identification, sourcing, access and management of the external resources that an organization needs or may need to fulfill its strategic objectives. (Brandon-Jones, 2015, p.446)

Procurement exists to explore supply market opportunities and to implement resourcing strategies that deliver the best possible supply outcome to the organization, its stakeholders and customers. Procurement applies the science and art of external resource and supply management through a body of knowledge interpreted by competent practitioners and professionals (Buvik, 2009, p.439).

The process of procurement is often part of an organization’s operational strategy as the ability of an organization to purchase certain key resources at the right time and prize, would determine their survival or otherwise in today’s competitive business environment their success of performance is lean. (Gadde, 2017, p.69)

According to Miles (2015) “Procurement is a complex process that can help organizations become more efficient”. This is because all their goods and services would be bought at the right quality, quantity, price and they will be delivered „just in time“, thereby reducing the need to stockpile goods and parts. Reducing the amount of goods that are stored will reduce the number of resources used to store them. It also ensures that they are not overly transported, which means there is less risk of them being damaged and no resources are required to transport them. By buying goods that are of the right quality means that they are not too good for the role that they intended to fulfill, as such would be at the right price. But they will also not be sub-standard, so there is less chance of the parts and goods causing defects. One crucial role procurement plays for organizations, is its ability to create relationships. Creating good relationships with suppliers also mean that they will be flexible and help if a sudden increase in volume of goods is required. So, procurement really is vital and can really transform companies when it is done right. Although, procurement may not actually produce the goods that are sold, it can help to increase profits due to its ability to ensure that operational demands are met. (Miles, 2015, p.72)

However, it is important to note that procurement is and distinct from purchasing. The term purchasing refers to the process of ordering and receiving goods and services. It is a subset of the wider procurement process. Generally, purchasing refers to the process involved in ordering goods such as request, approval, and creation of a purchase order record and the receipting of goods. (Brandon-Jones, 2015, p.449)

While procurement involves the activities involved in establishing fundamental requirements, sourcing activities such as market research, vendor evaluation and negotiation of contracts play a crucial role in successful procurement system. It can also include the purchasing activities required to order and receive goods. Corporations and public bodies often define procurement as the processes intended to promote fair and open competition for their business while minimizing exposure to fraud and collusion, this according to Gadde (2017) is made smoother by promoting a good business relationship between the buyer and the supplier. (Gadde, 2017, p.73)

According to Ohene-Addae (2012) the process of procurement may differ from company to company, and a government institution may have a slightly different procurement process compared to a private company. The procurement procedure may differ according to the product and the uses of the product. Another important factor that is usually included in the definitions of procurement is the amount in which the product is bought. This is important because the amounts of goods bought are inversely proportional to their cost. Thus, procurement is a process that is carried out by almost every company and individual for its own personal gain or for profits, which involves buying of commodities by choosing the appropriate bidder. (Ohene-Addae, 2012, p.53)

Van Raaij (2016) refers to procurement as a roadmap of activities within the procurement function, the project procurement cycle reflects the procurement activities from the decision to purchase the material or service through to the payment of bills and closing of procurement contracts. It starts from the identification of a need and conducting market analysis through to the process of selecting the supplier, managing their performance and reviewing lessons learnt. It establishes key activities required at every stage of the procurement process while at the same time providing a benchmark for the monitoring and evaluation of the process by procurement monitors and evaluators (Van Raaij, 2016, p.23).

In most studies conducted on public procurement, the procurement process is considered to include contract administration (Handfield, 2011). Other studies such as Lynch (2012) and Gadde (2017) believes that the public procurement process ends with contract award and that anything after contract award is considered contract administration. However, for the purpose of this, the procurement cycle would encompass activities occurring within the entire procurement with its procurement system. (Handfield, 2011, p.57)

3.2 The Procurement Cycle

The procurement cycle consists of activities such as planning, sourcing, contracting, contract management, storing, distribution, disposal and evaluation.

1- Procurement Planning:

Procurement planning is the process whereby an organization decides what to buy, when and from what source. Lynch (2014) describes it as a process whereby procurement practitioners sketch out in advance an arrangement in a diagram on a plan as to what, which, when and how purchases are to be conducted in a given period. During the procurement planning process, the procurement method is assigned and the expectations for fulfillment of procurement requirements determined. Lynch (2012) opinioned that effective procurement planning is essential for all procuring entities in the implementation of the purchasing objectives. (Lynch, 2014, p.36)

2- Sourcing:

Sourcing is simply the process whereby an organization finds suppliers of goods and services. It's an approach to procurement whereby the business needs of the organization are matched with the supplier market, it is much more than simply centralizing procurement. The approach is founded on a detailed understanding of both the spend profile of the organization as well as of the supplier market. This understanding is continually updated to deliver ongoing improvements to the organizations sourcing and procurement performance. (Wallace & Xia, 2014, p.22)

3- Contracting and Contract Management:

After suppliers of goods and services have been selected, there is the need for a written legally- binding agreement between all parties identifying rights and obligations of both parties. This phase is crucial

because it includes the negotiation of the terms and conditions in contracts and ensuring compliance with the terms and conditions, as well as documenting and agreeing on any changes or amendments that may arise during its implementation or execution. (Van Weele, 2010, p.18)

4- Storage, Distribution and Disposal:

Storage comes in when goods procured are not being used immediately and therefore the need to store them to ensure that no damage or loss occurs. The timely availability of goods can be very crucial to an organization's operation. Goods may require specialized storage facilities or may have very limited shelf life, so the effective storage, handling and management of stock levels are important. Goods in storage need to be delivered to their final destination for usage according to the requirements of the customer or end-user. Distribution may involve complex in-country procurements with delivery to multiple regional stores facilities or end-user sites (Ohene-Addae, 2012, p.55).

5- Evaluation:

The procurement evaluation involves collecting knowledge gained throughout the procurement process and using it to ascertain whether the organizational procurement requirements and expectations have been fulfilled and whether "value for money" has been achieved. The procurement evaluation step is geared towards eliciting ideas for improving and optimizing the achievement of procurement needs and stakeholder satisfaction in the outcomes of procurement projects in the future. According to Alarcón and Rivas (2009) the evaluation stage comprises the following steps: establishing the group of people to be interviewed; value stream maps, general and detailed; project surveys; review of performance indicators; analysis of nonconformity reports; cause-effect analysis regarding delays, costs, time cycles and others. This stage is crucial in ensuring the procurement process fulfill its strategic function of improving organizational productivity and profitability. (Alarcón and Rivas, 2009, p.33)

3.3 Effective procurement:

Effective Procurement involves in-depth understanding of requirements by all business units, identifying the right supplier for meeting those requirements, periodically evaluating supplier performance, and negotiating contracts that can provide the highest value at minimum cost, it ensures higher process efficiency at every stage of a procurement cycle in an organization, which in turn shortens sourcing cycle times, it also helps an organization in enhancing supplier performance, compliance, risk management, contract utilization, and sourcing cycle time. (Lewis, 2011, p.87)

3.4 Steps of an Effective Procurement Process

After establishing the advantages of procurement planning and laying out a purchasing process, the next step is to design the procurement process. Now, it is pertinent to identify the correct steps to add to your procurement process. A good purchasing process is never "One Size, Fits All". As a procurement professional, it is your duty to identify the steps that fit your organization based on your organization's

requirement and objectives so that your KPIs can paint the perfect picture for your success. There are many aspects of procurement that you need to consider and many-a-times, some of them may not be relevant for your organization or industry. (Marion, 2007, p.64)

According to Quiroga (2015), here are the seven steps to create an effective procurement process flow: (Quiroga, 2015, p.42)

1- Identify the requirement for goods and services from all business units:

The procurement cycle starts when any of the business units in an organization need obtaining goods/services from an external supplier. Hence, the first step of the procurement process entails identifying and consolidating the requirements of all business units in an organization. This provides visibility into the spend areas and categories to identify areas for cost savings through spend analysis.

This also helps the organization in their budgeting activities and to forecast the spends for the future. You can always modify the requirements based on the actual unit requirement, but the forecast helps your organization to arrive at a ball-park figure to achieve maximum utilization of resources and avoid wastage.

2- Identify and evaluate a list of suppliers:

Once the business units identify their requirements, the next step in the procurement cycle is to identify a list of potential vendors who may supply the goods and/or services. This process involves a simple web search or through more structured measures like RFPs, RFQs, and RFIs.

The objective of this step of the procurement process is to evaluate relevant suppliers. Evaluation metrics include pricing, quality of service, industrial reputation and recognition, warranty and guarantee provisions, and customer service. After the assessment is complete, the supplier who offers maximum value and the best market pricing earns the deal

3- Negotiate the contracts with the selected supplier:

After selecting a supplier to fulfill the requirements of an organization, the contract process begins. Contracting is a crucial step for any organization for maximum value creation and stimulating buyer-supplier collaboration. This step of the procurement process involves assessing critical factors like pricing structure, the scope of work, terms and conditions, timelines of delivery, etc. Detailed analysis and negotiation of contracts give insights into more cost savings opportunities, including dynamic discounting.

4- Raise a purchase requisition and release the purchase order:

After an organization finalizes its contract with a supplier, the next step is to raise a purchase requisition (PR). A PR includes a description of the good/service, pricing and quantity, supplier information, and the approval workflow.

Once a PR is approved, the finance team releases the purchase order (PO) to the supplier that documents information like the PO number, payment terms, supplier information, etc.

5- Complete the payment process upon receiving an invoice:

Once the supplier receives a PO, he sends an invoice mentioning the price for requested goods/services. Once the organization gets the PO, and their invoice, the procurement team ensures that the invoice is up-to date with both quantity and quality before releasing payment.

When an organization sends out a purchase order, they also supply all necessary information about their requirements so as not to leave any gaps or confusion on what needs will be fulfilled by whom, once received at the supplier's end – this way there can't possibly ever happen another scenario where something goes wrong because both parties knew exactly how things should proceed from the start!

Depending on the payment terms established between the organization and its suppliers, the payment is released pre- or post-delivery.

6- Receive and audit delivery of requested goods/services:

The supplier delivers the goods/services based on payment and contractual terms. On receipt, companies should audit to ensure the suppliers have met quality expectations. The audit process should include a review of the supplier's documentation, as well as on-site inspections of the products or services delivered. The goal of the audit is to confirm that the supplier has met all contractual agreements and that the products or services meet the required quality standards. If the supplier is found to be in non-compliance, corrective action may be taken, up to and including termination of the contract. Therefore, it is essential for companies to perform audits to protect their interests and ensure they are receiving quality products or services from their suppliers.

7- Maintain proper records of invoices:

The final step in the procurement process – After receiving a delivery, it is important to store the invoices in an effective manner. This will help to track spending and expenditure categories within the organization. There are various ways to store invoices, such as digitally or in physical folders. Digitizing invoices can be helpful if space is limited, and it also allows for easier access and organization. If storing physically, it is important to create a system that works for the specific organization, such as alphabetically by vendor or date. Whichever method is chosen, it is crucial that all invoices are stored in a consistent manner. This will help to ensure that spending is tracked effectively and efficiently.

3.5 What is Procurement Transparency

Procurement process should be carried out in a fair and transparent manner. The most important and broadly accepted principle underlying a modern procurement system is open competition–free access to the procurement market. Moreover, it should be open to public examination and review, thus making it a transparent process. Usually, transparency is considered as an operating in such a way that it is easy for others to see what actions are performed. Transparency in business implies openness, communication, and accountability. (Kofi, 2014, p.27)

Due to this, we can conclude that procurement should be based on rules guaranteeing fair and non-discriminatory conditions of competition. Generally, a transparent procurement system ensures that all the team members as well as the qualified suppliers have equal access to all system elements, including procurement methods, legislation, evaluation criteria, technical specifications, supplier rights. (Ohashi, 2009, p.57)

3.6 Benefits of Procurement Transparency

According to Daniel (2018), transparency can fulfil the following benefits in procurement: (Daniel, 2018, p.77)

1. No More Duplication:

By adopting transparent procurement policy, you minimize the duplication of the purchased items. With the awareness of visibility, duplicate requests will be thoroughly watched and therefore prevented.

2. Better Record Management:

Records are often better organized and managed when multiple people have anytime access to them. With a well-defined system, everyone will have access to the necessary information at any time. Overall, transparency helps increase efficiency for everyone involved.

3. Bulk purchasing:

In a transparent procurement system, we have the possibility to buy in bulk quantities. Requests and orders from different departments can be combined into a single order. In such a way, they will reduce transportation and unit costs. Upon arrival, the quantities would be distributed to the required locations.

4. Improvement on a Regular Basis:

As it often happens, the people who are behind the procurement process are not satisfied with what they have. Transparency has a way of increasing accountability and improving performance. As they say, opportunity makes a thief. And transparency means someone is always watching.

5. Cost Reduction:

Within the procurement function at your company, the more transparency you have into who is buying or approving what, the more you will be able to identify areas of savings and efficiencies, it will be also much easier for you to determine who tends to skirt company policy, investigate why is it happens and afterwards elaborate plans to bring them on board.

6. Advanced Strategic Planning:

Better transparency empowers you with the ability to add more strategic value to your company.

4. Research Hypothesis, Variables & Model:

In light of the research problem and its question, the hypothesis is formulated as follows:

Hypothesis H1:

"There is a statistically significant impact of transparency on achieving effective procurement at the level of significance ($\alpha \leq 0.05$)".

The present study relied on transparency as an independent variable (X), and on effective procurement as a dependent variable (Y).

In light of the above, the model of the study will be as follows:

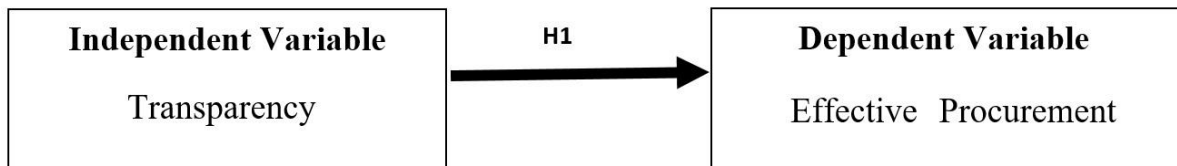


Fig 1: Research Model

5. Research Methodology:

5.1 Study Population and Sample:

The population of this study is the telecommunication sector in Syria, Syriatel Company as a case study.

About Syriatel Company:

Syriatel is a mobile network provider in Syria founded in 2000, It is one of the only two providers in Syria, the other being MTN Syria.

The volume of the sample was determined by using the form of Krejcie & Morgan as the following (Krejcie & Morgan, 1970, p.607):

$$n = \frac{p(1 - p)}{\frac{p(1 - p)}{N} + \frac{E^2}{SD^2}}$$

n: sample volume.

N: community volume.

P: 0.5 E: 5% SD: 1.96

Since N=93 which is the total number of the workers in Syriatel Company, so by using the above formula we find that n=75.

The questionnaire had been administrated personally, (90) questionnaires were distributed, (75) returned and analyzed with a (84%) response rate.

5.2 Instrument Validity and Reliability:

Validity: The questionnaire was reviewed by four experts from the Faculty of Economics at Damascus University, whose knowledge and experiences were sufficient in this scope and to make sure that each item

is measuring exactly what is intended to be measured. Furthermore, a pilot study was conducted on 30 respondents to test the research instrument before distributing it to the whole sample. Upon the feedback of the experts and the pilot study the questionnaire had been amended taking into consideration their suggestions, comments, and directions to achieve the validity of the instrument.

Reliability: Reliability is the extent to which a variable (or set of variables) is persistent in what is intended to measure (Hair et al., 2005). The Cronbach’s Alpha value used to test the reliability of the items measuring each variable. A reliability measure coefficient reflects how well items in a set are positively correlated to one another. Accordingly, the internal consistency method was used in this study to examine the reliability of each variable. Table 1 below shows that all the values of alpha are above 0.60, which are considered to be acceptable.

Components	Cronbach's Alpha	Number of Items
Transparency	0.807	4
Effective Procurement	0.728	4
Total	0.835	8

Table 1: Summary of Reliability Analysis

5.3 Pearson Correlation:

5.3.1 for Transparency:

Sentences	Pearson Correlation	Sig. (2-tailed)
Our company purchases the required materials through tenders	.808**	.001
Our company purchases the required materials through quotations	.859**	.001
Our company offers a fair competition to the suppliers and chooses the best offers	.881**	.001
Our company make advertisements for all procurements	.882**	.001

Table 2: Pearson Correlation for Transparency

The Pearson Correlation value for all sentences is more than 0.5, which can be considered moderately correlated.

5.3.2 for Effective Procurement:

Sentences	Pearson Correlation	Sig. (2-tailed)
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The purchasing costs in our company are kept within the budget	.829**	.001
Our company purchases the required materials in a timely manner to ensure the continuity of production	.809**	.001
Our company purchases the required materials in a timely manner to reduce the warehousing coasts	.781**	.001
The company is achieving cost savings through procurement function	.865**	.001

Table 3: Pearson Correlation for Effective procurement

The Pearson Correlation value for all sentences is more than 0.5, which can be considered moderately correlated.

5.4 Test of Normality:

Based on table 5 we find that **Sig** for all variables is more than (0.05), so all data are subject to normal distribution.

Statistics		Transparency	Effective procurement
N	Valid	75	75
	Missing	0	0
Mean		3.8533	3.7289
Std. Deviation		.95741	1.08039
Skewness		-1.389	-.845
Std. Error of Skewness		.277	.277
Kurtosis		1.732	-.048
Std. Error of Kurtosis		.548	.548

Table 4: Test of Normality for the variables

5.5 Descriptive Statistics of the Data:

5.5.1 Transparency:

Table 5 below depicts the Mean and Standard Deviation for transparency, the values were calculated based on the answers from the respondents.

Transparency	N	Mean	Std. Deviation	Test Value = 3		
				t	df	Sig. (2-tailed)
Our company purchases the required materials through tenders	75	3.8400	1.12754	6.452	74	0.000
Our company purchases the required materials through quotations	75	3.8267	1.10739	6.465	74	0.000

Our company offers a fair competition to the suppliers and chooses the best offers	75	3.8233	1.10659	6.452	74	0.000
Our company make advertisements for all procurements	75	3.899	1.10521	6.219	74	0.000
Transparency	75	3.8533	0.95741	7.719	74	0.000

Table 5: Descriptive Statistics of the Data for Transparency

Based on the data collected from the respondents the mean of the data after the calculation was 3.8533, which is more than 3.4 and less than 4.2, and Sig is 0.000 less than 0.05, so the workers agree to the content of the sentences.

This means the respondents demonstrate optimal level of attitude towards transparency. In other words, the respondents show positive attitude towards transparency.

5.5.2 Effective procurement:

Table 6 below depicts the Mean and Standard Deviation for effective procurement, the values were calculated based on the answers from the respondents.

Effective procurement	N	Mean	Std. Deviation	Test Value = 3		
				t	df	Sig. (2-tailed)
The purchasing costs in our company are kept within the budget	75	3.7333	1.25562	5.058	74	0.000
Our company purchases the required materials in a timely manner to ensure the continuity of production	75	3.7733	1.36137	4.919	74	0.000
Our company purchases the required materials in a timely manner to reduce the warehousing coasts	75	3.6800	1.40616	4.188	74	0.000
The company is achieving cost savings through procurement function	75	3.5432	1.42154	4.195	74	0.000
Effective procurement	75	3.7289	1.08039	5.843	74	0.000

Table 6: Descriptive Statistics of the Data for Effective procurement

Based on the data collected from the respondents the mean of the data after the calculation was 3.7289, which is more than 3.4 and less than 4.2, and Sig is 0.000 less than 0.05, so the workers agree to the content of the sentences.

This means the respondents demonstrate optimal level of attitude towards effective procurement. In other words, the respondents show positive attitude towards effective procurement.

6. Hypotheses Tests:

Main Hypothesis H1:

"There is a statistically significant impact of transparency on achieving effective procurement at the level of significance ($\alpha \leq 0.05$)".

Table 7 below explains the impact of transparency on achieving effective procurement, the correlation coefficient (R) is 0.453, which is greater than zero, that indicates to a positive relationship between transparency and effective procurement.

The square of the correlation (R Square value) is 0.205, which indicated that 20.5 % of the volatility and variability in effective procurement is explained by transparency.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.453 ^a	.205	.194	.96621

Table 7: Model Summary

Table 8 below indicates that calculated F is 18.828 with Sig 0.000, which is less than 0.05, that means that there is a significant impact of transparency on achieving effective procurement.

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	17.577	1	17.577	18.828	.000 ^b
1 Residual	68.150	74	.934		
Total	85.727	75			

Table 8: ANOVA^b

Table 9 below shows that Beta is 0.531, meaning that any increase in transparency will cause an increase the effective procurement multiplied by 0.531.

The Regression model can be formulated as the following:

$$\text{effective procurement} = 1.750 + 0.531 (\text{transparency})$$

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.750	.477		3.667	.000
1 transparency	.531	.122	.453	4.339	.000

Table 9: Coefficients^a

Based on the above tables, we find that:

"There is a statistically significant impact of transparency on achieving effective procurement at the level of significance ($\alpha \leq 0.05$)".

7. Conclusion:

The correlation analysis and regression analysis show a significant positive correlation between transparency and Effective procurement, meaning that there is a statistically significant impact of transparency on achieving effective procurement at the level of significance ($\alpha \leq 0.05$).

The workers of Syriatel Company demonstrate optimal level of attitude (positive) towards transparency.

However, additional tests and data collections will be needed to come to a more conclusive result as to whether transparency is an important factor in analyzing effective procurement.

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