

Explaining the Quantitative Model of Public Sector Governance; Experimental Test of the Impact of Public Sector Governance on Financial Discipline

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Proper governance in both public and private sectors is one of the prerequisites for good governance as well as primary assumptions of sustainable development. Some experts believe that the existence of poor performance and failure of corporate governance in the private sector due to the collapse and scandal of large corporations can be the result of poor governance and poor organizational governance in the public sector. Therefore, public sector governance can provide new insights into improving the management of private sector companies.

The content and procedures of corporate governance are diverse in different countries because there are major differences between countries in different aspects. Therefore, given the economic, cultural, and social conditions of Iran compared to other countries and the inefficiency of current regulatory procedures, this notion is expected to become an unreasonable necessity in the coming years.

Given that very little applied research is done on corporate governance in the public sector, this study attempted to address this shortcoming with an emphasis on two adaptive and functional aspects of public sector organizational governance. Having examined the different components of public sector governance in

developing countries such as England, Australia, and the Organization for Economic and Social Cooperation, and taking into account the specific characteristics of our country, four principles of public sector including transparency, accountability, efficiency and effectiveness were selected and examined as influential components of governance in the public sector.

The findings confirm that the two components of accountability and efficiency have significantly reduced financial discipline among the ministries under review. As such, the government can help how to interpret, understand and practice within the framework of corporate governance in a public sector organization. Accordingly, this research can provide a unique insight into the complex concept of corporate governance in the public sector and can be considered a constructive conceptual model for further research on good governance.

It seems that the complex relations between those who have the main responsibilities and authority in the public sector of the government, as well as lack of proper delegation of duties and powers and lack of appropriate organizational culture as well as government's desire to expand the scope of its duties and monitoring are among the most important reasons for the reduction of government accountability in Iran.