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## Explaining the Content Elements of a Good Governance-Based Performance Management Model in Public Agencies

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### Extended Abstract

#### Abstract

Imposing Good Governance as a New Paradigm in Public Sector demonstrates the need for an evaluation and monitoring system in the form of performance management in government agencies to be a reflection of good governance. It proposes to identify and rank the components and indicators of performance management based on the concept of good governance. The approach used in this research is a hybrid and exploratory method. The structural equation method has been used. Hey and the auditors are the country's accounting court. The findings of exploratory factor analysis resulted in the identification of six components and 41 indicators, namely leadership, and managerial stability, accountability and accountability, effectiveness, discipline the rules, rule of law and corruption.

#### Introduction

John Halligan and Gary Bochart (1) in a public policy paper analyze in a brief way that performance management is the core of public administration, which has grown significantly in the last two decades. Currently, management scholars refer to the performance management system as a tool and framework for moving the organization towards excellence and performance improvement at different organizational levels (organization, managers, and employees) (Rafizadeh et al., 2016). Unwanted pseudo-paradigm imposition Good governance from the international (transnational) level to state management of countries (while other

pseudo-paradigms benefit at national level and following the interests and preferences of statesmen and the cultural, political context of society) and membership of Iranian government agencies and the Court of Accounts Country in Professional and International Assemblies (International Organizations of the Supreme Audit Institutions of Intussai The Importance and Necessity of Having an Evaluation and Monitoring System in the Performance Management Model and Explaining Its Key Components at the Transnational Level, Appropriate to the Good Governance Approach or Pseudo-Paradigm Based on Democratic Values and Inter-Level Acceptance The role of the government and the organizations with previous approaches in this paradigm is well-defined and evident. , Accountability, effectiveness, rule of law, corruption have all been emphasized in the values of bin Religion 2 will have valuable work to do. Whereas the condition for achieving the specific work of each of these components is to create appropriate structures within the government and government agencies, which is currently being addressed as the main research question as the institutional level elements of management model values. What is good governance-based performance? Therefore, the purpose is to explain and present the content and conceptual elements of the institutional level of performance management values based on good governance. That is, if we want a performance management system that is independent of its other dimensions (strategic, operational and human resource levels) that have been validated in previous research and results in improved World Bank components and indicators of good governance, What should be the specifics and features of a performance management that is based on the opinions of the academic and executive experts of the State Accounting Court (the institutional value level)?

#### **Case study**

The statistical population of this study consisted of academic experts and auditors of the National Accounting Court, whose samples were purposefully selected. In the qualitative part, 10 academic experts participated in the research process. In the quantitative section, the statistical population was the managers and auditors of the Supreme Audit Court.

#### **Materials and Methods**

The research approach is a combination of the exploratory method. In the quantitative part, the structural equation method is used to confirm the model, and in the inferential statistics test, the Delphi method, Kendall's coefficient of agreement, and confirmatory factor analysis and fitting model are fitted. Structural equations are used using smart PLS software.

#### **Discussion and Results**

The Divine Court's many years of supervisory and supervisory presence have demonstrated that to establish the appropriate position and authority for financial oversight, design comprehensive international performance management models based on international (transnational) benchmarks and objectives. The global environment and the ever-changing conditions of today are essential so that these

models can be integrated and adapted to the current state of the country's executive systems by the indicators/criteria of global/regional standards. And a framework for moving the organization toward excellence Performance is at different levels of the organization. After reviewing and validating all the components and indicators of the models under consideration including the Salome Performance Management Model and Good Governance Model (World Bank, 2016), as well as analyzing and evaluating data collected from research expert and statistical community data The proposed research model is presented in this section. The research model includes the components that evaluate and evaluate the performance of the accounting firm's organization at four strategic (strategic), organizational (operational), staff (human resources) and institutional levels of values based on good governance components. This model is significantly different from the models used in this study as most models evaluate performance management at three levels but in this study, the performance management model has four levels and the level of institutionalization of values as a new dimension to management model. Selma function added. The results of the Delphi technique show that the components of good governance, like the World Bank model, have six components, but their definition has been changed according to the Court of Auditors: 1. Component of leadership and managerial stability 2. Component of accountability and accountability 3. Component of effectiveness, quality of supervisory services 4. Component of rules and regulations 5. Component of rule of law 6. Component of corruption

### Conclusion

After indexing and evaluating the content validity of the institutional level of values, six components and 41 indicators were considered as elements of the institutional level of values of good governance based performance management.

Next, after analyzing the exploratory factor and the Varimax rotation, the results of the analysis for this level showed that only the factors at that level were kept the whose sum of factor loadings was one or more. Included in the EQM questionnaire were four factors greater than one and the percentage of variance shared between the variables for these 4 factors explained 51.930% of the total variance of factors related to good governance-based performance management. In other words, the accuracy of these four factors is more than 50% in total. The rule of law component at the level studied is of prime importance and its role in performance management. The coefficient obtained for this variable is 0.698, which is the first among the other factors affecting performance management. The corruption factor was ranked second with a coefficient of 0.661, with factor loadings greater than 0.5. The percent obtained at standard and also  $GOF = .69$  indicates that the relationship between the components and the indicators is confirmed. To facilitate.

**Keywords:** Rule of Law, Performance Management, Corruption, Discipline the rules, Good Governance.