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Good Public Governance as Intermediating of Confirmation Bias, Oversight, and Performance of Public Sector Financial Reporting

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Abstract

The current research takes the mediating role of Good Public Governance (GPG) in the relationship between confirmation bias, oversight mechanisms and public sector financial reporting performance under forensic consideration. An explanatory quantitative study, where the primary data was obtained from 102 civil servants in charge of financial management and supervision working at the Muna regency government. Data were examined by SEM-PLS analysis. The results demonstrate that confirmation bias has a negative impact on good public governance, whereas internal control positively influences good public governance. On the other hand, there is no such effect for external monitoring. In addition, good public governance has significant positive effects on financial reporting performance and partially mediates confirmation bias, internal oversight (but not external oversight). Such results underline the significance of governance quality as an institutional channel that connects structural and behavioral factors with public sector performance, particularly in developing country local governments.

Keywords: *Good Public Governance; Confirmation Bias, Oversight, Financial Reporting Performance, Public Sector Accounting Pub.*

Introduction

The soundness of financial reporting in the public sector has become a key challenge in promoting accountability and transparency in public financial management. In the past two decades, it has been repeatedly mentioned in literature that Good Public Governance (GPG) according to the criteria of OECD is a basis for trustful financial information of governmental units. This enhancement is achieved through the reinforcement of control and oversight, internal controls, and the quality of public finance managers. Empirical evidence has shown that several elements of good governance including accountability, transparency, responsiveness and rule of law have a major impact on enhancing the quality of FS in local governments (LGs) and public sector organizations such as NGOs. Accordingly to such, studies in public finance and public sector accountancy have not only broadened their methodological approach but they also widen the range and complexity of investigated issues.

Consistent with these evolutions, PSE research has progressively moved from structural approaches to behavioral views, and not least in the discipline of behavioral accounting. Confirmation bias, the tendency of people to look for information consistent with their prior beliefs and disregard contradictory evidence, is a behavioral trait which has received increasing attention in academia over the last five years. In financial reporting and control setting, it is identified that confirmation bias can lead to biased judgments by professional accountants, auditors and internal monitors promulgating the undermining of objectivity of reported financial information. Recent Scopus listings studies suggest that confirmation bias undermines monitoring effectiveness when auditors or supervisors anchor their evaluations on management's initial claims. This bias is likely to be more severe within the public sector, given the complexity of regulations and political interference that is likely to exacerbate cognitive bias in financial reporting. However, the empirical evidence is mainly focused on the private sector and corporate financial auditing.

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At the same time, oversight instruments such as internal control, legislative audit and external audit have been widely considered as crucial means to improve public sector financial reporting quality. An even questionable oversight mechanism is the Indonesian Financial Accounting Standard Board on account of its poor practice as evidenced by cases in some developing countries, empirical research has revealed a positive effect between the oversight mechanism and reliability and consistency of government financial reports ranging from low to relatively high reporting consistency. Yet, the literature continues to treat oversight overwhelmingly as a technocratic tool and does not sufficiently explore how formal oversight structures interact with the cognitive processes that guide public officials' behavior, including confirmation bias. Hence, the behavioural dimensions of oversight effectiveness are yet little explored.

On the basis of this literature review, several research needs become evident. First, cognitive aspects like confirmation bias are barely integrated into models of public sector supervision despite its potential impact on managers' judgment and the quality of financial reporting. Second, Good Public Governance is mainly regarded as an independent variable and the mediating effect in reducing confirmation bias on oversight effectiveness and financial reporting quality has not yet been sufficiently addressed with respect to local government in underdeveloped countries. In response to these gaps, we propose GPG as a mediating mechanism for the confirmation bias -> oversight link, offering a more integrated behavioral–institutional model of public financial accountability (Chow and Wong 2014).

Literature Review and Hypothesis Development

Confirmation Bonds and Public Sector Financial Reporting Quality

Biases in financial reporting are not solely determined by control systems, but are also influenced by the cognitive traits of individuals involved in the production and evaluation of financial information., but it is a function of the cognitive traits of persons engaged in the procrtion am!. evaluation iffinancial information. One of the most robustly studied cognitive biases is confirmation bias, which can be operationally defined as a predisposition in favor of information that supports one's beliefs, and against contradictory evidence (Nickerson, 1998; Bonner, 2021).

There is empirical evidences that suggest the detrimental effects of confirmation bias on professional judgment in accounting and auditing. This phenomenon is illustrated by Kadous, Kennedy, and Peecher (2020), who find that auditors, having developed an initial hypothesis, are prone to perceive confirming evidence as being more relevant than contradicting evidence--even when it actually points toward a higher risk of misstatement. Supporting evidence can also be found in Koch and Salterio (2021), who suggest that when confirmation bias is salient, this is more likely to lead to judgment errors on complex audit tasks. This may be exacerbated in the public sector by issues such as political influence, conflicts of interest and information asymmetry between financial report preparers and oversight agencies (Rikhardsson & Yigitbasioglu, 2021).

Therefore, it is possible that the objectivity and representativeness of financial statements of the public sector will not be very desirable due to a bias caused by this heuristic principle, leading to reduced quality indicators. From these theoretical and empirical considerations, the hypothesis is formulated as follows:

H1: The confirmation bias is negatively connected to the financial reporting performance public sector.

Supervision and Performance of Public Sector Financial Reporting

The control of public institutions is a basic function of any system of public administration and refers to the regulation, detection and prevention/limitation of breaches as well as enhanced accountability for the keeping and use of public money. In public sector literature, oversight is internal supervision (APIP), legislative oversight, and external oversight by supreme audit institutions (Mardiasmo 2021).

Recent empirical findings suggest that strong ex post supervision is a crucial factor in terms of its impact on the quality and performance of government financial reports. Setyaningrum and Syakhroza (2022) reveal that the strength and quality of internal control have a strong positive effect on the reliability of local government financial statements. Also, Rahman, Yusrianti, and Wahyudi (2024) find that effective monitoring mechanisms discourage opportunistic acts as well as improve transparency in the public sector financial reporting.

Yet the success of supervision depends acutely on the independence and objectivity of those who do the supervising. This means that if oversight actors are affected by confirmation bias, the driving effect of oversight elites on preventing and correcting reporting may not necessarily manifest itself, even if formal oversight is in place, it does not imply that there will be better reporting. Regardless, in terms of normative reporting frameworks as well as practice and evidence the one factor that is considered to be an important determinant of public sector financial reporting quality is oversight. It thus follows that the following hypothesis is posited:

H2: The monitoring has a significant positive impact on public sector financial report performance.

Good Public Governance important

The conventional framework of Good Public Governance (GPG) focuses on transparency, accountability, participation, effectiveness and rule of law within public sector management (OECD, 2020). For financial reporting purposes, GPG serves as an organisational architecture (in the form of a system) that combines structure and action components to facilitate the creation of good quality financial information by public sector entities.

Studies have shown GPG action has a positive impact on the quality and performance of public sector financial reporting (Agustina et al., 2023; Setyaningrum & Syakhroza, 2022). Good governance arrangements also establish an institutional environment that encourages adherence to accounting standards, reinforces internal controls, and increases the accountability of public finance managers.

Furthermore, GPG could also function as an institutional device that limits the negative impact of cognitive bias. Strong control environments, multilevel review processes, and increased transparency are believed to minimize the possibility that confirmation bias can impact financial reporting judgments (Brazel et al., 2023). Accordingly, the likely impact of GPG is both direct on financial reporting performance and indirect through its interaction with behavior and oversight. From this reasoning, the following hypothesis is derived:

H3: GPG has a positive impact on public sector financial reporting performance.

Mediating Variable: GPG

This sub-section analyzes Good Public Governance as a Mediating variable. Religious moralities are universal, especially with a measure of the general issue before God and in humanity. Generally, religious communities could invite by their replicable responses to other people in the aspect of economic life.

Modern public governance literature stipulates that the efficiency of control and financial reporting decision-making is strongly affected by the institutional conditions under which they operate (OECD, 2020). According to this logic, GPG is perceived as an instrument to internalize accountability and impartiality values that will limit individual cognitive bias.

Behavioral governance research contends that robust governance arrangements may mitigate the adverse consequences of behavioral bias with its procedural rules, safeguards and increased transparency (Koch & Salterio, 2021; Brazel et al. Therefore, when applying GPG principles consistently, the suppressive effects of confirmation bias on financial reporting quality will be reduced.

In addition, GPG could also reinforce the efficiency of control by creating an organizational climate favorable to supervisory professional independence and detached performance. When governance control is enforced well, the monitoring will just be formalized but also substantial can enhance its impact on financial reporting performance. Thus, following this logic, in this study, we put forward the mediation hypotheses as follows:

H4: Good Public Governance (GPG) mediates between the confirmation bias and PSFRP.

H5: Good Public Governance mediates the relationship of oversight on Public Sector Financial Reporting Performance.

Method

Research Design

To this end, the research uses a quantitative explanatory method to investigate the causal links between internal oversight, external oversight, confirmation bias, good public governance, and public sector financial reporting performance. An explanatory approach is used as the research does not just aim to describe what is seen, but also what the cause and effect relationships between to be studied phenomena are according to a theoretical framework already developed (Sekaran and Bougie, 2019).

The data are processed via a Structural Equation Modeling–Partial Least Squares (SEM-PLS). This method is chosen given its capability of estimating complex structural models, the possibility to work with a moderate sample size, and independence of strong requirements on multivariate normality (Hair, Hult, Ringle, & Sarstedt, 2022).

Unit of Analysis and Sampling Method

The analysis unit of this study was the Government in Muna Regency, Southeast Sulawesi Province-Indonesia. The study sample is constituted by civil responsibility officers (Aparatur Sipil Negara- ASN) working in public financial management, control and reporting structure.

- The authors used purposeful sampling, a technique in which respondents are chosen based on criteria relevant to the study objectives (Sugiyono, 2021). The selection criteria include:
- Public officials with direct responsibility in public financial management and/or oversight;
- Civil servants who possess sufficient understanding about the preparation, verification and review of LGUS financial reports; and
- Bureaucrats who have work experience in a relevant bureau or unit.

According to these rules, 3-4 government employees were selected from each division and the total sample comprised 99 participants, which met the minimum necessary condition of sample size for the SEM-PLS model (Hair et al., 2022).

Data Collection Technique

The primary data is used in this study which is gathered from a standard questionnaire to the selected samples. A: Data Analysis Measurement development The Likert-scale type instrument in a five-point scale ranging from 1 (strongly disagree) to 5 (strongly agree) is constructed in order to quantitatively measure respondent perceptions and attitudes (Sekaran & Bougie, 2019).

As for variables of confirmation bias, all the measurement items consist of negatively phrased sentences, and a small figure indicates that lower levels of cognitive bias (Rassian, 2008).

Operationalization of Variables and Measurement Model (Outer Model)

All constructs in the study are represented as reflective latent variables, and so the composites are treated as indicators that reflect some concept or other (Hair et al., 2022).

Internal Oversight (PGI)

Internal oversight means the internal control process administered by county and city government agencies to provide certainty regarding financial reporting, compliance with laws and regulations, and program effectiveness and efficiency. This variable is operationalized through emblems of dependency, competence/expertise, and regulatory knowledge drawn from Wawo (2022). This understanding is consistent with the Three Lines of Defense (TLoD) model, which places internal control as a fundamental building block of public sector governance (IIA, 2020).

External Oversight (PGO)

Institutional control refers to checks conducted by organisations outside the local government bureaucracy, such as the Supreme Audit Institution and local legislatures, in order for public accountability and transparency to be achieved. This variable is captured by indicators of reliability, independence, and statutory compliance (according to Wawo, 2022) in line with the public accountability dimension (Romzek & Dubnick, 1987; Mardiasmo, 2009).

Confirmation Bias (CB)

Confirmation bias is the human tendency to favor information that confirms pre-existing beliefs or expectations, while neglecting or under-weighing evidence against those beliefs. In the realm of public finance, such bias may undermine impartiality when formulating decisions or assessing financial reporting. The measurement model is founded in Rassian's (2008) scale, which includes information selectivity, belief revision reluctance, and biased data interpretation, originating from behavioral decision theory (Nickerson, 1998).

Good Public Governance (GPG)

Transparent, Responsible, Accountable, and Fair public management is considered good governance in the public affairs literature. This construct is proxied by Wawo (2022) and is consistent with governance frameworks by UNDP (1997) and World Bank (1994).

Financial Reporting Performance (FRP)

Financial reporting quality is the degree of relevance, reliability, comparability, and interpretability of local government financial statements according to Governmental Accounting Standards. Measurement indicators refer to Wawo (2022) and Government Regulation No. 71 of 2010, with the support of public sector accounting literature (Pratama & Wulandari, 2022).

Data Analysis

Data analysis using SEM-PLS is applied to comprehensively map causal relationships among latent variables through a path model. This approach enables simultaneous evaluation of the measurement model and the structural model, allowing the identification of the direction, magnitude, and significance of relationships among constructs *(Hair et al., 2022; Ghozali & Latan, 2020).*

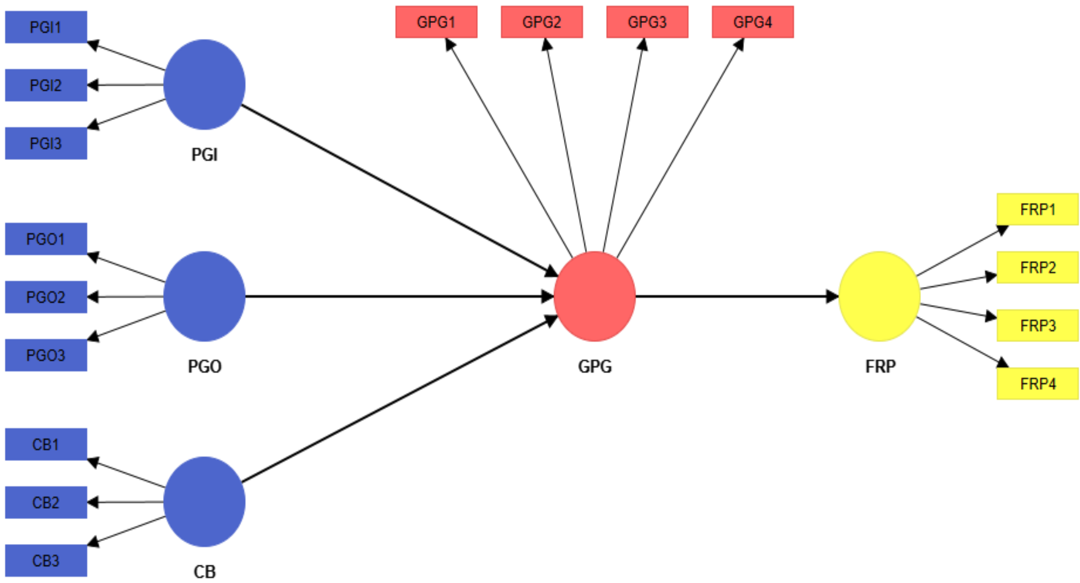

Figure 1 Complete Path Model

Measurement Model Evaluation (Outer Model)

The validation of the outer model is based on convergent validity, discriminant validity and construct reliability. Convergent validity is supported by item outer loadings ≥ 0.70 and Average Variance Extracted (AVE) ≥ 0.50. Discriminant validity is tested for the Fornell–Larcker criterion and the Heterotrait–Monotrait Ratio (HTMT), which should not exceed 0.90 (Henseler, Ringle, & Sarstedt, 2015). Reliability of constructs is measured by Cronbach's Alpha and Composite Reliability, with a minimum desired value for scales being 0.70 (Hair et al., 2022).

Structural Model Evaluation (Inner Model)

The inner model can be tested to obtain information on the causal relationships between sets of latent variables, looking at the path coefficients, coefficient of determination (R^2), and predictive relevance (Q^2). Structural relations are tested by the bootstrapping method with 5,000 resamples. The significance levels for paths are p 1.96 (Hair et al., 2022).

Hypothesis Testing Procedures

We conduct hypothesis testing using SEM-PLS following a bootstrapping approach that is suitable for the testing of causal relationships and mediation effects within complex models with limited sample size (Hair et al., 2022).

Direct Effects Testing

An analysis of direct effects is conducted by testing the structural relations among exogenous and endogenous factors through bootstrap estimates of path coefficients. A direct impact is considered significant if the t-statistic > 1.96 or the p-value <0.05 at α = 5% level (Hair et al., 2022).

Mediation Testing

We also use mediation analysis to explore the indirect effects of internal oversight, external oversight, and confirmation bias on financial reporting performance via good public governance. Mediation is verified with bootstrapping of indirect effects, more robust than the traditional stepwise approach (Henseler et al., 2015; Hair et al.ullets 2022). A mediation hypothesis is accepted if the p-value of the indirect effect is < 0.05; otherwise, it is rejected.

Results and Discussion

Results

Measurement Model Evaluation (Outer Model)

Table 1. Assessment of the Measurement Model

Latent Variable	Indicator	Outer Loading	Cronbach's Alpha	CR	AVE
Cinfirmation Bias (CB)	CB1	0.705	0.702	0.770	0.617
	CB2	0.781			
	CB3	0.862			
Financing Reporting Performance (FRP)	FRP1	0.830			
	FRP2	0.782	0.830	0.833	0.662
	FRP3	0.832			
	FRP4	0.809			
Good Public Governance (PGP)	GPG1	0.738			
	GPG2	0.770	0.792	0.796	0.616
	GPG3	0.813			
	GPG4	0.816			
Internal Supervisor (PGI)	PGI1	0.861	0.844	0.845	0.762
	PGI2	0.888			
	PGI3	0.869			
External Supervior (PGO)	PGO1	0.910	0.902	0.911	0.836
	PGO2	0.928			
	PGO3	0.904			

Measurement model evaluation Table 6 shows the results of the measurement model, in which all constructs pass both convergent validity and reliability tests. All indicator outer loadings are greater than the suggested cutoff value of 0.70, and thus each indicator sufficiently represents its assigned underlying construct. Furthermore, all AVEs of constructs are greater than 0.50, indicating acceptable convergent validity.

The reliability evaluation indicates that all the constructs obtain Cronbach's Alpha and Composite Reliability higher than 0.70, satisfying the requirement for internal consistency. These findings confirm that the measuring instruments employed in this study possess reliability for measuring these factors.

Table 2. Discriminant Validity (Fornell-Larcker Criterion)

Latent Variable	CB	FRP	GPG	PGI	PGO
CB	**0.786**				

FRP	-0.257	**0.813**			
GPG	-0.413	0.685	**0.785**		
PGI	-0.359	0.502	0.586	**0.873**	
PGO	-0.337	0.508	0.486	0.689	**0.914**

Discriminant validity as measured by the Fornell–Larcker criterion, shows that the square root of AVE for each construct is greater than its correlations with other constructs. This result suggests enough conceptual discriminant validity between latent factors and no issues with multicollinearity.

Structural Model Evaluation (Inner Model)

Table 3. R-Squared

Endogenous Variable	R^2	Interpretation
FRP	0.469	Moderate
GPG	0.398	Moderate

As for the structural model, its fit is acceptable according to SRMR 0.049; however, the standardized path coefficients are not significant in all cases, with $R^2 = 0.398$ for good public governance (confirmation bias, internal control, and external control jointly account to explain up to 39.8% of the variance of good public governance). At the same time, the value of R^2 for financial reporting performance is 0.469, indicating that 46.9% variance is accounted for by good public governance.

Table 4. Effect Size (f^2)

Structural Relationship	f^2	Effect Size
CB	0.069	Small
GPG	0.885	Large
PGI	0.152	Medium
PGO	0.012	Small

The results of the effect sizes show that there is wide variation in the practical significance of the structural relationships. The Good Public Governance (GPG) has a high effect size ($f^2 = 0.885$), which indicates the importance of this variable in explaining financial reporting performance. PGI has a medium f^2 effect size ($f^2 = 0.152$), indicating that it makes an important contribution for improving governance quality. CB has a low effect size ($f^2 = 0.069$), suggesting that it is a weak, although theoretically interesting, determinant of governance behaviour. In contrast, external accountability (PGO) has a small effect size ($f^2 = 0.012$), indicating that the effects are fairly low in substantive terms. In short, the model is led predominantly by governance and internal oversight.

Table 5. Predictive Relevance of the Model

Endogenous Variable	Q^2
FRP	0.301
GPG	0.233

Predictive relevance (Q^2) values are 0.233 for good public governance and 0.301 for financial reporting performance. Since both of these values are positive, the model exhibits some predictive power.

Direct Effects

Table 6. Results of the Direct Effect

Hypothesis	Structural Path	Path Coefficient (β)	t-value	p-value	Decision
H1	CB → GPG	-0.220	3.293	0.001	Supported
H2	GPG → FRP	0.685	17.689	0.000	Supported
H3	PGI → GPG	0.425	3.729	0.000	Supported

H4	PGO → GPG	0.120	1.037	0.300	Not Supported

The direct effect analysis also reveals that the confirmation bias has a significantly negative impact on good public governance (β = −0.220; t = 3.293; p = 0.001). This suggests that public officials with higher cognitive bias have worse governance quality.

In addition, strong public governance has a positive and very significant impact on financial reporting performance (β = 0.685; t = 17.689; p < 0.001), emphasizing the importance of governance quality in promoting the quality of public sector financial reporting both directly and indirectly through information transparency.

Additionally, internal control is also positively and significantly related to good public governance (β = 0.425; t = 3.729; p < 0.001). For good public governance, the impact of external oversight is non-meaningful (β = 0.120; t = 1.037; p = 0.300).

Mediation Effects

Table 7. Results of the Indirect Effect/Mediation

Hypothesis	Structural Path	Path Coefficient (β)	t-value	p-value	Decision
H5	CB → GPG → FRP	-0.150	3.307	0.001	Supported
H6	PGI → GPG → FRP	0.291	3.592	0.000	Supported
H7	PGO → GPG → FRP	0.082	1.010	0.313	Not Supported

The mediation results show that proper public governance significantly mediates between confirmation bias and financial reporting performance (indirect effect −0.150; t 3.307, p = 0.001). This finding suggests that the damaging effect of cognitive bias on financial reporting quality works through the erosion of governance mechanisms.

Moreover, Public governance acts as a mediator in the relationship between Internal oversight and financial reporting performance (indirect effect = 0.291; t = 3.592; p < 0.001). Mediation is not supported for the link between external governance and financial reporting performance, though.

Discussion

Oversight and Good Governance: 15 Ways To Enhance Public Governance

The results indicate that internal control has a significant influence on enhancing good governance. It reflects public sector internal control theory, which considers one of the primary means of enhancing accountability and transparency in an organization to be internal scrutiny (IIA, 2020). An effective internal monitoring system facilitates early detection of irregularities and ensures compliance with laws and regulations, thus leading directly to higher quality governance.

On the other hand, the insignificance of the external oversight variable in good public governance shows deficiencies in terms of sending signals from the Central Government to the local government level. Although not inconsistent with the premise of public accountability theory (Romzek & Dubnick, 1987), this pattern indicates that the impact of external monitoring itself varies considerably by the strength and independence of supervision. In that sense, external oversight seems more symbolic and administrative instead of contributing to substantively better governance.

Confirmation Bias and Public Governance: Behavioral Theory in Practice

That confirmation bias has negative influences on good public governance results from the fundamental assumptions of behavioral decision-making theory, which assumes that decision-making is not best served by pure rationality and is susceptible to cognitive bias (Nickerson 1998; Rassian 2008). Decision-makers who are susceptible to confirmation bias will be more apt to ignore disconfirming evidence, thus undermining objectivity and accountability in the administration of governance.

This contribution to the behavioral public administration literature highlights that cognitive bias does not exist just at the individual decision-making level, but is also present at a systemic level in the quality of financial reporting performance of public entities.

Good Public Governance as Theoretical Mediator

The mediating findings support that sound public governance constitutes an institutional channel that passes through the impact of inward control and confirmation bias on filing quality. This result is consistent with public governance models, which define good governance as a connection between control mechanisms and outcomes of public sector performance (UNDP, 1997; World Bank, 1994).

The mediating role indicates that IO and CVC outcomes of cognitive biases do not have a monopolistic effect on FDR quality; whereas an intermediate position for spreading the good tastes derived from these two dimensions with GPs such as transparency, accountability responsibility. Thus, good public governance can act as an institutional mechanism linking structural and behavioral elements to financial reporting results.

Theoretical Contributions

The contribution to existing literature in public sector governance, government accounting and behavioural public administration is the development of several theoretical insights.

First, it contributes to the theory of public sector oversight by showing that oversight effectiveness is not uniform. That internal oversight has a significant effect on good public governance, but that external oversight does not, indicates the strategic function of internal supervisory systems in the transmission of governance ideals across local governments.

Secondly, by taking the behavior perspective, the research aims to fill in a major gap in public governance literature via empirically examining confirmation bias as one of the driving factors behind governance quality. The findings imply that public officials exert a systemic effect on the quality of governance, thus pushing behavioral public administration theory beyond individual-level decision making.

Third, the research makes a theoretical contribution by framing good public governance as an institutional mediating device (besides just being an outcome variable). In showing the mediating role of governance on the effects of internal oversight and confirmation bias on financial reporting performance, this study extends governance theory to highlight its function as a conduit between structural, behavioral, and performance constructs.

Finally, the research makes contextual contributions to governance theory in less developed states as an added value. The low power of external oversight supports the view that the assumptions based on developed country cases may not completely apply to developing institutions\' context and local governments.

In sum, by suggesting an integrated conceptual framework relating internal oversight, external oversight, confirmation bias, good public governance and financial reporting performance vis-à-vis FOG in the context of public sectors as well as shaping a theoretical basis for examining governance being seen as institutional tool.… 13 This work contributes to the existing literature on FOG developing an integrative framework which points towards further research by better understanding governance model in the realm of public sectors.

Contextual Implications for Local Government

In the case of Government Muna Regency, the results show that there is government interest for quality improvement of financial report at least not merely procedural compliance. Good governance practice and management of the behavioural bias by public officials are crucial. The ineffectiveness of external supervision demonstrates that meaningful, performance-based supervisory reforms -- not mere administrative control -- are really what is needed.

Conclusion and Recommendations

This research reveals that the quality of public sector financial reporting is determined by the interrelationship of oversight mechanisms, behavior, and governance quality. Internal accountability and confirmation bias are also debated issues of the determinant contributor for good public governance, which consequently act as important institutional mechanisms in improving financial reporting performance. These results highlight that enhancing the performance of the public sector does not only rest on procedural adherence, but also on reinforcing governance frameworks and tackling mental framing bias(es) within public officials.

In theory, the findings have implications for public governance and behavioral public administration studies as they identify public governance as a mediating mechanism between structural and behavioral factors and performance outcomes. The study also calls for future research to extend the geographical coverage, use longitudinal designs, and consider other behavioral variables in order to better understand how governance, behavior, and public sector performance interplay dynamically.

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