


**SOUND GOVERNANCE AND ITS ROLE IN PROMOTING EFFICIENCY PERFORMANCE
OF GOVERNMENT UNITS IN TELECOMMUNICATION SECTOR**

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 04 October 2022</p> <p>Accepted 06 December 2022</p> <p>Keywords:</p> <p>Sound Governance; Corporate Governance; Public Sector; Performance.</p> <div data-bbox="172 927 480 1173" style="text-align: center;">  </div>	<p>Purpose: The study major objective is to examine the relationship between the principles of sound governance and the improvement of institutional, financial and operational performance in the government units of telecommunications sector in Iraq.</p> <p>Theoretical framework: In most countries, the governance of the public sector is an urgent demand in the present time. States focused on the general development through various initiatives and projects, where the projects aimed to reform administrative and operational systems of different public sectors. The importance of governance in public sector units is attributed to the significance of establishing and activating the role of internal audit in public and government sectors and ensuring its independence and organizational non-association with direct performance as currently seen in most countries.</p> <p>Design/methodology/approach: This applied study was designed to examine the study hypotheses considering their objectives and limitations. The relationship between the independent variable (sound governance principles). and the dependent variable (financial performance). was analyzed.</p> <p>Findings: The study findings revealed that the corruption is the result of weak or absence of sound governance, which basically upholds the principles of transparency, accountability, and fight corruption.</p> <p>Research, Practical & Social implications: We recommend a research agenda for the future and emphasizes the contributions made to corporate governance in public sector.</p> <p>Originality/value: Recently, previous literature began to pay attention to corporate governance in the public sector, especially in countries where the government controls a large part of economic activity, as in Iraq.</p> <p>Doi: https://doi.org/10.26668/businessreview/2022.v7i5.e890</p>

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BOA GOVERNANÇA E SEU PAPEL NA PROMOÇÃO DA EFICIÊNCIA DO DESEMPENHO DAS UNIDADES GOVERNAMENTAIS NO SETOR DE TELECOMUNICAÇÕES

RESUMO

Objetivo: O objetivo principal do estudo é examinar a relação entre os princípios da boa governança e a melhoria do desempenho institucional, financeiro e operacional nas unidades governamentais do setor de telecomunicações no Iraque..

Referencial teórico: Na maioria dos países, a governança do setor público é uma demanda urgente na atualidade. Os estados focaram no desenvolvimento geral por meio de várias iniciativas e projetos, onde os projetos visavam reformar os sistemas administrativos e operacionais de diferentes setores públicos. A importância da governança nas unidades do setor público é atribuída à importância de estabelecer e ativar o papel da auditoria interna nos setores público e governamental e garantir sua independência e não associação organizacional com o desempenho direto como visto atualmente na maioria dos países.

Desenho/metodologia/abordagem Este estudo aplicado foi desenhado para examinar as hipóteses do estudo considerando seus objetivos e limitações. Foi analisada a relação entre a variável independente (princípios sólidos de governança). e a variável dependente (desempenho financeiro).

Resultados: Os resultados do estudo revelaram que a corrupção é o resultado de uma governança fraca ou inexistente, que basicamente defende os princípios de transparência, prestação de contas e combate à corrupção.

Pesquisa, implicações práticas e sociais: Recomendamos uma agenda de pesquisa para o futuro e enfatiza as contribuições feitas para a governança corporativa no setor público.

Originalidade/valor: Recentemente, a literatura anterior começou a dar atenção à governança corporativa no setor público, especialmente em países onde o governo controla grande parte da atividade econômica, como no Iraque.

Palavras-chave: Governança Sólida, Governança Corporativa, Setor Público, Desempenho.

BUENA GOBERNANZA Y SU ROL EN LA PROMOCIÓN DEL DESEMPEÑO EFICIENTE DE LAS UNIDADES GUBERNAMENTALES EN EL SECTOR DE LAS TELECOMUNICACIONES

RESUMEN

Propósito: El objetivo principal del estudio es examinar la relación entre los principios de buena gobernanza y la mejora del desempeño institucional, financiero y operativo en las unidades gubernamentales del sector de las telecomunicaciones en Irak..

metodología: Este estudio aplicado fue diseñado para examinar las hipótesis del estudio considerando sus objetivos y limitaciones. Se analizó la relación entre la variable independiente (principios de buen gobierno). y la variable dependiente (desempeño financiero).

Conclusiones: Los hallazgos del estudio revelaron que la corrupción es el resultado de una gobernanza débil o inexistente, que básicamente defiende los principios de transparencia, rendición de cuentas y lucha contra la corrupción.

Implicaciones de la Investigación: Recomendamos una agenda de investigación para el futuro y enfatiza las contribuciones hechas al gobierno corporativo en el sector público.

Palabras clave: Buen gobierno, Gobierno Corporativo, Sector público, Desempeño.

INTRODUCTION

Most studies refer to that the corruption is the result of weak or lack of sound governance, which basically depends on the principles of transparency, accountability, and fight corruption. Whenever transparency or accountability is absent, the chances of corruption increase so the relationship between sound governance and anti-corruption is correlational one, which means that anti-corruption process represents a starting point of sound governance. Sound governance of local units management is an important and vital issue that extends beyond local levels to include positive effect on the structure and composition of social,

economic, and political systems (Al-Boundy, 2016; Ibn Aishi, 2017 ; Al-Dirarja, 2019; Muna, 2020). Developing the principles and methods of the public sector governance is everyone's responsibility.

The application of these principles requires hard work to activate awareness programmes whether for the administrations themselves or citizens with the activation of public opinion to allow partnership in decision-making. Public sector governance is considered a national project, which begins with the will and determination to establish transparency in public sectors with a vertical and horizontal view. Performance evaluation does not mean financial performance in terms of studying and analysing the budgets of different sectors but it measures the level of public service and the amount of knowledge and maturity due to the application of public sector governance (Rossi et al., 2022).

Governance is a modern organizational approach of management that ensures the development and continuity of companies and institutions in both the private and public sectors. The active actors in these institutions seek good care that addresses conflict of interests among them (Biondi & Lapsley, 2014; Al-tae Flayyih, 2022). Moreover, concepts of good leadership are spread that embodied in several laws, regulations, and decisions to achieve quality and excellence in performance by choosing appropriate and effective methods to achieve the institutions plans and objectives (Katarína et al., 2021). The problem of the field study stems from the invariants shown in the the process of performance transformation from traditional forms of budgeting and implementation in the field to the mechanisms of modern methods of preparation and implementation especially employing information technologies (Alshari, 2020; Hassall, 2020).

So, sound governance is a modern issue that attracts the attention of many public and private institutions due to its importance in the development of organizational environments (state institutions and different companies) through its relationship with the mechanisms and procedures of management reform, which is an important element of the sound governance system because it contributes to work-abiding and guides processes towards continuous development. Moreover, sound governance contributes to the involvement of all parties in the organization in the process of decision-making, where the decision is not limited to a particular group in the organization. Furthermore, it contributes to spread transparent and clear information to all parties identify the responsibility, rights, and duties of all those responsible for the organization management to avoid administrative corruption. Telecommunications sector in Iraq suffers from lack of governance, which negatively affects the development of

institutional performance the level of planning and preparation of future budgets, the efficiency of functional and operational plans in the government units (Ghadir, 2012).

Mobile phone markets are also characterized by the domination of some companies that control prices and market shares. The difficulty of telecommunications market in Iraq in which landline services destroyed after (2003), and paralyzed most of these services made consumers with limited choices. Consumers are left to face prices hike of these services, which motivated them to allocate a significant part of their income to meet rapid developments in information technology that caused significant economic and social transformations (Al-Khafaji and Mosa, 2016). Based on the above mentioned philosophical presentation of the study problem, the researchers derive the following questions:

1. Is there an application of the sound governance principles in government units of telecommunications sector in Iraq?
2. Does the application of sound governance principles contribute to improving the institutional, financial, and operational performance of the government units in the telecommunications sector in Iraq?

The study major objective is to examine the relationship between the principles of sound governance and the improvement of institutional, financial and operational performance in the government units of telecommunications sector in Iraq taking into account the method of preparing the budget as a modified variable. This main objective includes several sub-objectives:

1. To test the effect of sound governance principles on enhancing institutional, financial, and operational performance in government units in the telecommunications sector.
2. Identify the importance of each principle of sound governance to improve the institutional, financial, and operational performance in the government units of the telecommunications sector.

The study aims to achieve several goals; the most important are the following

- The study acquired its importance from the importance of this subject, which became the focus of the world of governance organizations that supported the future view of sound governance.
- Identify the limitations, criteria, and principles of governance in an integrated general framework.
- Identify the governance and its importance in the government institutions management.
- The role of governance in enhancing performance in the government institutions.

LITERATURE REVIEW

The study (Alramahi et.al., 2014) investigated the application of governance principles on public shareholding companies listed on the Amman Stock Exchange. To achieve the study's objective, (55) questionnaires were distributed to public shareholding companies listed on the first market on Amman Stock Exchange. The study concluded that there was a tangible effect of applying governance of companies on financial performance, profitability, and revenues of assets. The principle of disclosure and transparency had the greatest effect on the financial performance, profitability and revenues of assets compared with other governance principles. The study recommended that the governance rules on shareholders' rights should be applied because of their effect on the returns in addition to abiding to the governance rules on the nominations and remuneration committee to ensure that the current and future needs of companies and councils are met.

The study (Al-Sartawi, 2015) aimed to examine whether there was a correlation between companies governance mechanisms and the company's performance measured by MVA, ROA, ROI, EPS and net profit margin (NPM) The data were collected from the annual financial reports of 2013. The study found a positive relationship of statistical significance between the concentration of ownership and the independence of the management board and between the company performance measured by ROI. Also, the study found a negative relationship of statistical significance between the concentration of ownership and the performance of the company. There was no relationship of statistical significance between the size of the management board and the independence of the board and the company performance. The NPM ratio, while the study found a statistically significant positive relationship between TrZ ownership, board size and board independence and company performance measured by ROA. There was a positive relationship of statistical significance between the concentration of ownership and the independence of the board and the company performance. There was relationship of statistical significance between the size of the board and the company performance measured by EPS. Finally, the study found that there was no relationship of statistical significance between the concentration of ownership, the size of the board, the independence of the board, and the company performance.

The study (Al-Hayari: 2017) aimed to identify the mechanisms used to apply governance principles in Jordanian public shareholding industrial companies to develop accounting information of their financial reports, and to identify the application of these mechanisms to reduce the risks Jordanian public shareholding industrial companies faced. The study concluded that there was a statistically significant effect on the improvement of their

reports reliability. The formation of an independent audit committee, which members have financial and accounting expertise had a statistically significant effect on the improvement of their financial reports reliability. It recommended depending on the guiding governance rules of the principle of disclosure and transparency in Jordanian joint stock companies. It also urged those companies to develop practical procedures to monitor the companies' compliance with the governance policies, principles, and the mechanisms to apply them effectively according to the valid legislations.

The study (Al-Ahdal, et al. al., 2020) aimed to provide a brief overview of firms governance mechanisms in India and the Gulf Countries Council, and the effect of the board and Audit Committee independence on financial performance measured by (Q.Tobin & ROE) The study used multiple regression method to test the study hypotheses. The study found there was no relationship of statistical significance between transparency and accounting disclosure and financial performance. The infrastructure applying the mechanisms of firms' governance is better in India than in the GCC countries.

The study (Lutz, et al., 2020) examined whether there was a relationship between the mechanisms of firms governance measured by (Q.Tobin & ROE & ROA) and the average share closing price. The study used multiple regression method to test the hypotheses of the study. The study found that there was no relationship of statistical significance between the concentration of ownership, the size of the management board and the board's independence and between the performance of the firm measured by ROE. Also, study found that there is no relationship of statistical significance between the concentration of ownership, the size of the management board, the board's independence and the performance of the company. There was a positive relationship of statistical significance between the size of the board and the performance of the firm. Moreover, there was a negative relationship of statistical significance between the concentration of ownership and the firm performance. There was no relationship of statistical significance between the board independence and the firm performance and average closing price. The study concluded that there was no relationship of statistical significance between the concentration of ownership and the independence of the board and the company performance. There was a negative relationship of statistical significance between the size of the board and the company's performance. The study (Malelak, et. al., 2020) examined whether there was a relationship between the mechanisms of company governance and a company's value measured by the market value of shares over the asset value of shares. The study used multiple regression method to test the hypotheses of the study. The study found that there was no relationship of statistical significance between the size of the board, administrative

ownership, family ownership, and the company's value. There was a positive relationship of statistical significance between the independence of the board and company ownership, the fragmentation of ownership, and the company's value.

What distinguishes the current study from previous studies?

First, the previous studies have given the researcher valuable information supported him to take the right course. The researcher noted that most of the previous studies were similar and addressed firms' governance. This study came to complete the previous ones but it is distinguished in the following This study handled the effect of increased interest in governance from the perspective of the government sector. Several laws, regulations, and decisions controlled the work of the government unit to protect its property in a satisfactorily way, and to achieve quality and excellence of performance by choosing the methods that regulate the relationships between essential parties that continue in performance. The government encouraged the ideal use of resources, sustainable development, and productivity. The governance focused on transparency, integrity, accountability, which facilitated supervision and monitor performance.

Hypotheses

The main hypothesis: There is a positive relationship of statistical significance between the application of governance principles in the government institutions and the enhancement of institutional, financial, and functional performance in the government units of telecommunications sector in Iraq.

From the first major hypothesis emerge sub-hypotheses:

H1.1: The application of accountability principles in the governance contributes to developing the institutional, financial, and functional performance of the government units of telecommunications sector in Iraq.

H1.2: The application of the principle of partnership in governance contributes to enhancing the institutional, financial, and functional performance of government units of telecommunications sector in Iraq.

H1.3: The application of the principle of the rule of law in governance contributes to developing the institutional, financial, and functional performance of the government units of telecommunications sector in Iraq.

H1.4: The application of the principle of transparency in governance contributes to developing the institutional, financial, and functional performance of government units of telecommunications sector in Iraq.

H1.5: The application of the principle of justice and equality of governance contributes to improving the institutional, financial, and functional performance of government units of telecommunications sector in Iraq.

H1.6: The application of the principle of social responsibility in governance contributes to the improvement of institutional, financial, and functional performance in government units of telecommunications sector in Iraq.

THEORETICAL FEMEORCK

Scientific studies are based on the theoretical basics that are rooted in the basic theories of a specific research. In this context, the researchers must identify the theoretical basics of this work and the study will address the most important theories that will be employed in this study.

The convergence of governance systems does not mean there is a superior model over others (Thijeel et al., 2018). In other words, it is economically more efficient in terms of shareholder commitment imposed by extensive use of financial markets or, at least, appropriations and dissemination of rules and good practices that lead to systems hybridization. Hansmann & Karaman (2001) considered that convergence resulted from a standard consensus over shareholder model since leaders must strive to maximize shareholders' economic interests including minority interests. This model explains the failure of alternative models. This management model was imposed in the United States in 1950 and 1960 and it was identified by leaders to make their interests prevail before the contributors in decisions. This participatory model, which culminated with the Germanic model based on the joint management, had its limits and difficult to transfer it into other legal environments. As a state model, it was dominant in France and in a number of Asian countries until recently, which declined with the power of liberal ideas. They believe that the main alternative to the contribution model, and the stakeholders' model, is a combination of building blocks of the management and participatory model. These elements that contributed to weaken these models also contributed to weaken the stakeholder model as a practical alternative to the shareholder model.

Sound governance is one of the most important pillars needed to achieve the quality of the institution performance. The evaluation of the tools of the sound governance system is an important and key foundation for its success. Achieving sustainable development can be done by developing concepts of transparency, legal accountability, credibility, and activate state

institutions in general and the telecommunications sector in particular in an efficient and effective way. Most authors, experts, and researchers agree on the importance of applying the principles of sound governance in public institutions, including the telecommunications sector, which contributes to maintaining organizations sustainability by applying a group of principles that preserve and protect organizations from corruption. Accountability, transparency, partnership, and other principles are crucially important elements in the organization's culture, which helps it to preserve its achievements and gains.

Public choice theory

The “public choice” theory is an analysis of political practices based on the mechanisms of economics, founded on a joint article by James Buchanan and Gordon Tullock in 1962. The article was entitled “compatibility Achievement”. The theory attempts to apply economic principles in politics. The theory is based on that a decision maker in the public sector is like “Economic Man” is rational and caring for his personal interest. He always seeks to maximize his personal benefit (Talab et al., 2017; Al-Taie et al., 2017). Therefore, it means that the individuals seek the greatest possible benefit with the lowest cost in any decision-making situation both inside and outside the market (Al-Taie et al., 2017). This theory focuses on decisions taken by politicians and administrators (Abass et al., 2022).

Agency Theory

The theory focuses on the relationship between the agent (the executive manager) and the principal (owner or shareholders) in the private sector. The theory assumes that agent is rational and looks for his/her own interests where it is characterized by opportunistic behavior (Alzabari et al., 2019). Due to unequal access to information, on one hand, and conflicts of interest between the agent and the principal, on the other, the theory stipulates to use mechanisms associated with motivation, monitoring, information control, and information flow to reduce the agent opportunistic behaviors (Al-khoury et al., 2022).

Transaction Cost Theory

The theory gives the legal right to public institutions to resort in some cases to internal transactions without rather than to market mechanisms by comparing the cost of these processes (SAEED et al., 2022). The theory can be summarized in the fact that the use of market mechanisms remains the first control tool for all customers. But, this does not mean that in many cases, and due to the complexity and interconnectedness of the social and economic life

in which public institutions resort to transactions through market mechanisms is less efficient than other ways, where the costs of making transactions through market mechanisms (Miftah & Mohammed, 2008).

Developing study hypotheses

The study hypotheses are the most important part of any study, where the hypothesis is an advance answer to the problem of the study. So, the researcher must take into account a systematic and scientific approach depending on evidence and argument according to the scientific and methodological protocol.

The Main Hypothesis

The principles of firms governance depend on the restoration of confidence in the accounting and financial systems. Therefore, the role of financial and accounting confidence helps everyone to make suitable economic decisions. They clarify the financial situation and the results of different institutions and conveying them to shareholders and other customers. The good and integrate decisions are linked to the quality of the information provided, which is provided by financial analysis via different indicators that effectively contribute to provide accounting information to take appropriate decisions (Al-jawhery, 2018).

The most distinctive feature of government work system is that it is a system controlled by laws, regulations, standards, and procedures, control relations between different relevant parties that regulates the work and takes the mandatory form. The source of these laws and regulations is the constitution “International agreements and conventions, laws, decisions, regulations, and instructions.” These legislations should be governed by considerations of justice, freedom, and equality. Sound governance requires flexible organizational structures suitable for the requirements of unit performance to include different operational positions within the unit.

This can be achieved through dividing duties “tasks and powers”, which ensures the integration of roles, lack of overlap of work or duplication of efforts. So, the application of governance principles requires in terms of governance relationship to legislation, the state of institutions, and the law that can be reviewed through three branches: The first focuses on the structure and organization of the state administrative organ, the second discusses monitoring efficiency, and the third deals with improving the efficiency of functional system. The access to sound governance, which strengthens the state institutions and the rule of law requires the

establishment of an effective system of supervision and accountability, which in turn requires preventive and treatment procedures (Alsharari, 2020).

The institutional, financial, and functional evaluation of performance is one of the main factors that decide the success of any organization management or any project to reach high levels of productive efficiency. It aims to measure the organization success that achieves its financial objectives by improving the available resources and potentials (Hassall, 2020).

So, purpose of the study is to identify the role of governance mechanisms to enhance the performance (financial, institutional, and functional) of government companies. The government companies can improve the use of available and potential human resources to increase their performance, and the organization performance at all levels. Therefore, the main hypothesis can be concluded as follows:

The main hypothesis: There is a positive relationship of statistical significance between the application of the principles of sound governance in government institutions and the improvement of institutional, financial, and functional performance in government units of the telecommunications sector in Iraq. Setting up clear and effective limits of (legal, political, financial, administrative) accountability ensure financial, legal, administrative, and political accountability of different service providers (government, private sector, NGOs.....etc) It is necessary to establish an effective internal audit system of procurement and contracts in addition to effective appeals system that ensures legal complains. Moreover, it is necessary to set up an active financial disclosure system for government officials and enforce suitable penalties in case of non-compliance. Furthermore, there should be certain measures to force financial institutions to verify clients' identity, and identify the owners of high-value accounts to examine certain individuals' requests to open accounts, who assume important public functions, or their relatives to detect suspicious transactions. Decision-makers, who work in public and private sectors or in organizations, are held responsible to the public and to specific related institutions, as those have interest in the institutions. Accountability means disclosure of certain conduct and it has two aspects: The first aspect is evaluation and the second aspect is retribution or punishment, which means the evaluation of the work and then held perpetrators accountable. Therefore, the board is accountable to shareholders and the director general in turn, is accountable to the board, the executive directors are accountable to the director general, and the staff is accountable to the director.

Sound governance is one of the most important foundations necessary to achieve the institution performance quality. The evaluation of the tools of the sound governance system is an important and major basis for its success. So, achieving sustainable development by

improving the concepts of transparency, legal accountability, credibility, and efficiency of state institutions in general and the telecommunications sector in particular can be done through these tools (Shakir, 2016). Most authors, experts, and researchers agree on the importance of the application the principles of sound governance in public institutions including the telecommunications sector, as it maintains the institutions. This aim can be attained by implementing several principles that reserve the institution identity and protect it from corruption. When accountability, transparency, partnership, and other principles are rooted and became main elements of the organization culture, they will help to reserve its attainments and gains. Social responsibility is a culture of responsibility, which is among the priorities of strategic planning, provides support to governance towards sustainable development of their communities, and social well-being through providing public services aimed maintain an advanced level of social and economic stability. This includes the development of infrastructure and the coherent society of Arab and Islamic social values. Henceforth, the researchers can conclude the following sub-hypotheses:

H1.1: The application of accountability principles in the governance contributes to developing the institutional, financial, and functional performance of the government units of telecommunications sector in Iraq.

H1.2: The application of the principle of partnership in governance contributes to enhancing the institutional, financial, and functional performance of government units of telecommunications sector in Iraq.

H1.3: The application of the principle of the rule of law in governance contributes to developing the institutional, financial, and functional performance of the government units of telecommunications sector in Iraq.

H1.4: The application of the principle of transparency in governance contributes to developing the institutional, financial, and functional performance of government units of telecommunications sector in Iraq.

H1.5: The application of the principle of justice and equality of governance contributes to improving the institutional, financial, and functional performance of government units of telecommunications sector in Iraq.

H1.6: The application of the principle of social responsibility in governance contributes to the improvement of institutional, financial, and functional performance in government units of telecommunications sector in Iraq.

METHODOLOGY

This applied study was designed to examine the study hypotheses in light of their objectives and limitations. The relationship between the independent variable (sound governance principles) and the dependent variable (financial performance) was analyzed. Therefore, approach means a set of rules, procedures, and methods that can be accessed without making unsupportive efforts (Ibrahim, 2000). To achieve the study objectives and prove its hypotheses, the researchers adopted the analytical descriptive approach suitable to the nature of the study (Othman, 1998). The study seeks to identify the extent of applying sound governance standards telecommunications sector of Iraq. The telecommunications sector is one of the most active one due to the transformations of the technological revolution. Furthermore, the telecommunications sector provided developing countries in general and Iraq in particular with a golden chance not only to accomplish development and enhance performance, but to build an economic sector, which is one of the most important sectors in the future. Under the current reforms in the world, the traditional monopoly institutions gave chance to companies that are able to provide telecommunications services economically to improve competition and effective participation of private sector. The organization of mobile companies is an important part of telecommunications sector reform. There should be appropriate policy that establishes necessary work essentials and rules (Al-Khafaji and Mosa, 2016:929).

The study population and its demographic characteristics

One of the most important steps in a scientific study is defining the study population. The study population is all required items, where the characteristics are available to study. To identify the study population, there are two ways:

The concept of the study population refers to all statistical units under investigation. The population of this study includes those involved in enhancing performance in the government units of telecommunications sector as director general, managers, auditors, and appraisers.

Table 1 shows the distribution and percentage of the study population according to their positions.

Table (1). study population

position	Director general	manager	auditor	accountant	other	total
No.	70	10	8	5	7	100
%	0.70	0.10	0.08	0.05	0.07	%100

Source: questionnaire application

The results of the distributed questionnaire are the following:

Table (2). distributed, collected, and discarded applications

distributed	collected	discarded	application under study	
180	110	10	100	61%

Source: questionnaire application

The Study Variable

The researchers, via this study, to identify to what extent the study variables are related to each other. Therefore, sub-hypotheses are derived to emphasize the existence of correlation of statistical significance. It is worthy to mention that the study objectives are related to the role of sound governance principles in enhancing performance of government units of telecommunications sector. The independent variables of governance principles are (6) variables adopted as (accountability, partnership, rule of law, transparency, justice and equality, and social responsibility).

Monitoring variables are chosen as (age, scientific qualification, and job title) All of these variables can be measured directly and do not pose a difficulty. The dependent variable includes improving performance in government units of telecommunications sector in Iraq.

The study depends on a number of characteristics that reflect the role of sound governance principles to improve institutional, financial, and functional performance in government units of telecommunications sector. The researchers take into account the importance of these standards in enhancing the quality of information, which is reflected positively on good decision-making. To measure this variable, the researchers depend on the questionnaire. They adopt the following correction scale when converting the responses into figures to measure activities related to the company performance (effectiveness and efficacy) when compared to the ideal performance.

Table (3). figures and the percentages

20% means (1)	40% means (2)	60% means (3)	80% means (4)	100% means (5)
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Source: Prepared by the authors (2022)

The average of the responses is (3) If the average of the response degree is not significantly different of (3), it means the agreement or care degree is medium. If the average response degree is more than (3), it refers to the increase of agreement degree. If the average response degree is less than (3), it means the agreement degree is low.

Mathmatic Model

Through the references, previous studies, and administrative literature related to the study topic, the study problem, and study assumptions and variations, a theoretical model was designed to hypothesize the study. This hypothesis stipulates the following: There is a relationship of statistical significance between the application of governance principles in government institutions and the enhancement of financial performance of the government sector. To examine this hypothesis, multiple linear regression has been used as a suitable method to analyze the hypothesis. The indexess of the regression model can be estimated according to the following regression equation:

$$Y = \beta_0 + \beta_1 * X_1 + \beta_2 * X_2 + \beta_3 * X_3 + \beta_4 * X_4 + \beta_5 * X_5 + \beta_6 * X_6 + \beta_7 * X_7 + \beta_8 * X_8 + \beta_9 * X_9 + \epsilon$$

Where;

Y: improvement of performance in government units (PER_IMP).

X₁: application of accountability principle (P_ACCO).

X₂: the application of partnership principle (P_PART).

X₃: application of the principle of the rule of law (P_LAW).

X₄: Application of transparency principle (P_TRA).

X₅: the application of the principle of justice and equality (P_JEQ).

X₆: the application of the principle of social responsibility (P_CSR).

X₇: Age (AGE).

X₈: Scientific qualification (EDU_QUAL).

X₉: Job Title (JOB).

ε: Random error

RESULTS AND DISCUSSION

After conducting the theoretical analysis, which showed the importance of sound governance principles in enhancing performance in the government units of the telecommunications sector, the researchers were able to develop (3) theoretical hypotheses and the general theoretical model, and based on the study methodology, which was the deductive methodology. The study reliability means that the study tool, which is the data collection tool (questionnaire form), gives the same results if it is used again under similar conditions. In other words, the reliability of (questionnaire form) means stability of (questionnaire form). results without significant change if they redistributed again.

Generally speaking, all statistical analysis methods big samples surpass smaller samples due to lower probability errors, where estimates are more accurate and have better dissemination of results (Treiblmaier, 2010). Factor analysis is a statistical method that requires a big sample. There are several studies on determining the persistence and accuracy of the factors; A study by Velicer & Guadagnoli (1988). identified the crucial factors of the size of

the absolute values of variables loading measured against the extracted factors, and, on the other hand, the absolute size of the sample, which is not based on proportionality between the number of individuals per variable, and to less extent, the number of variables loading over each factor.

The two researchers concluded that any factor involving three or more loadings, where each loading is at least no less than..... regardless of the sample size and reliability. It is concluded, based on tables (5-4), the accuracy index (KMO). is high for all study variables (improving the performance of government units, sound governance principles), which makes it acceptable and refers to the efficiency of the measurement tools that measured and evaluated different variables (KMO). value is between (0.858-0.650). in addition to (Bartlett). test, which is acceptable.

Table (4). KMO indexes and (Bartlett). test for independent variable of sound governance principles

Apply accountability principle		Partnership principle	Rule of law principle
Measure KMO samples accuracy	0.670	0.661	0.772
Bartlett test of sphericity	Chi (approx.).	167.004	222.677
	Freedom degree	6	21
	significance	0.000	0.000
Apply transparency principle		0.810	Equality and justice principle
Bartlett test of sphericity	414.124	0.699	Social responsibility principle
	36	230.494	0.808
	0.000	15	175.992
		0.000	6
			0.000

Source: factor analysis (SPSS).

Table (5). KMO indexes and Bartlett test for dependent variable (performance improvement).

Measure KMO samples accuracy	0.828
Bartlett test of sphericity	Chi (approx.).
	Freedom degree
	significance
	669.033
	105
	0.000

Source: questionnaire application

Testing Study Hypotheses

The study depended on several hypotheses to solve the study problem and achieve its objectives. The researchers proposed the main hypothesis, which is centered on the relationship between applying principles of sound governance and enhancing financial performance in the government sector. Therefore, some sub-hypotheses will be generated. Table (6). shows that the value of (F). is calculated according to the test of goodness of fit of the first model that is based on significance level (0.000). The level of statistical significance is less than (5%). It

shows us that the model is appropriate to study the relationship and its effect between the dependent and the independent variable. This test is considered as an evidence of significant relationship between financial performance and the overall dimension of sound governance.

Table (6). Test- F for the study samples

Model	F- test	significance
1 st Model (M1).	23.226	0.000

Source: factor analysis (SPSS).

Test of Autocorrelation and Collinearity

To ensure the model is empty of autocorrelation, (Durbin Watson). test is conducted.

The test results are show in the table below:

Table (7). Durbin Watson test for study models

Model	Durbin Watson test
1st Model (M1).	1.583

Source: factor analysis (SPSS).

The collinearity is examined by calculating (Tolerance). coefficient of each variable to get (VIF-Factor Inflation Variance). factor, which is considered as a scale to measure the effect of correlation among independent variables as seen in table (8). The allowed value as shown in previous studies for Factor Inflation Variance (VIF). is less than (10). and for tolerance is greater than (0.01). (Hair et al., 2006). If these values are not achieved between variables, it can be said that this variable has a high relationship with other independent variables. Therefore, it will lead to a problem in the regression analysis. We note that the VIF value is less than (10). for all variables about (1.350 to 2.673). Tolerance value is higher than (0.01). for all variables, about (0.389 to 0.741). So, The researchers can say that there is no real problem related to high correlation among independent variables.

Table (8). VIF and Tolerance test for the first model

Independent variables	tolerance	VIF	Independent variables	(Tolerance).	VIF
X₁ (P_ACCO).	0,741	1,350	X₆ (P_CSR).	0,533	1,875
X₂ (P_PART).	0,603	1,657	X₇ (AGE).	0,768	1,303
X₃ (P_LAW).	0,564	1,775	X₈ (EDU_QUAL).	0,374	2,673
X₄ (P_TRA).	0,399	2,503	X₉ (JOB).	0,389	2,570
X₅ (P_JEQ).	0,481	2,078			

Source: factor analysis (SPSS).

The above table shows that the study models do not undergo collinearity. The correlation between variables has no statistical significance and it is low. It refers to the strength of the study models to interpret and identify the effect on the dependent variables.

Multiple Linear Regression Test

The increase of explanatory variables leads to higher linearity probability between these variables and linearity. The linear replication among variables means a strong linear correlation. These variables may mislead the results of the effect of each variable. So, the validity of the model depends on the independence of explained variables. This problem has been confirmed using (Pearson Correlation). and (Collinearity Diagnostics). coefficient scale. Table (9). shows the correlation results based on (Pearson Correlation). coefficient. The results show that the correlation coefficients among explained variables reflect a weak correlation between all the variables, where the correlation values do not exceed (50%). Moreover, many variables are not statistically significant excluding two variables. It is noted high correlation factor by (75%). for these two variables. However, all the correlation coefficients do not cause collinearity problem. All of them do not exceed (50%).

Table (9). Results of Pearson Correlation Test

	1	2	3	4	5	6	7	8	9
X ₁ (P_ACCO).1	0.2649	0.1448	-0.0402	0.1578	-0.0589	-0.0086	-0.1323	0.423	1
X ₂ (P_PART).2	0.2621	-0.0420	-0.0283	0.0606	0.1260	0.0223	0.0124	1	
X ₃ (P_LAW).3	0.0155	-0.0005	-0.1921	0.1865	-0.4703	-0.0874	1		
X ₄ (P_TRA).4	0.1057	-0.0680	0.0391	0.1072	0.1213	1			
X ₅ (P_JEQ).5	0.0429	-0.1086	0.0763	0.0405	1				
X ₆ (P_CSR).6	0.0892	0.0797	0.0634	1					
X ₇ (AGE).7	0.0260	0.0783	1						
X ₈ (EDU_QUAL).8	0.039	1							
X ₉ (JOB).9	1								

Source: factor analysis (SPSS).

Analyzing and Discussing the Results of the Study Hypotheses

The study adopted multiple regression model to test the study hypotheses. To attain valuable results, the researchers must at a first stage find out the availability of the conditions of applying multiple regression model, which are the following:

Explanatory Strength of the Study Models

The explanatory strength of the study models introduced and analyzed by addressing the coefficient of determination (R), which represents the percentage of explanatory dependent

variable and (R^2). with reference to independent variables. Table (10). shows the modified R^2 of the study models.

Table (10). Explanatory Strength of the Study Models

Model	coefficient of determination
First model (M1).	$R^2=0.605$ Adj. $R^2 = 0.579$

Source: factor analysis (SPSS).

The above mentioned table shows that the (R^2 and R adjusted value). is high for most of the study models. It is ($R^2=0.60$). for the first model. It means that the governance mechanisms explain the change in performance of (60%). of telecommunications companies in Iraq.

The Results of Analyzing Multiple Regression of the Main Hypothesis

The study used Squares Least Ordinary (OLS). method to draft the regression model to measure the effect of independent variables related to sound governance mechanisms on the dependent variable, which is improving performance. Regression linear OLS is considered the most commonly used regression model in economic studies. Table (11). shows the results of regression analysis.

Dependent variable	coefficients	regression constant β	T- test	Significance level
X1: accountability principle 1	P_ACCO	0.003	4.029	0.000
X2 : partnership principle 2	P_PART	0.042	,8590	,3920
X3: rule of law 3	P_LAW	0.025-	-0,245	0,807
X4: transparency 4	P_TRA	0.075	2.71	0.004
X5: justice and equality 5	P_JEQ	0.171	2.021	0.046
X6: social responsibility 6	P_CSR	0.628	3.204	0.000
X7 Age 7	AGE	,1660	2,315	,0250
X8: Scientific qualification 8	EDU_QUAL	-0,012	-0,060	,9520
X9: Job Title9	JOB	,2080	,9300	,3560

Source: factor analysis (SPSS).

As for the first model, the statistical (t). is at the significance level of (0.05), which shows that most coefficients of the model of the variables (P_ACCO, P_TRA, P_JEQ, P_CSR). have an effect of statistical significance. The calculated values are higher than (2). and the probable values are less than (0.05). Therefore, they are statistically acceptable and have an economic significance because they are not equal to zero. As for coefficients of the variables

(P- PART,P_LAW), they have no effect of statistical significance at the level (0.05). since (t). value is less than (2). and the probability value exceeds its significance level.

After ensuring models validity tests, the study depended on the results of the correlation analysis according to Pearson test and the results of the multiple regression analysis to discuss, validate or reject the hypotheses as shown in the following table:

Table (12). the results of the study hypotheses of the first model

Dependent variables	Expected correlation	Results of correlation analysis	significance	hypothesis
X1: accountability principle 1	+	+	significant	Applied
X2 : partnership principle 2	+	+	Not significant	Not applicable
X3: rule of law 3	+	-	Not significant	Not applicable
X4: transparency 4	+	+	significant	Applied
X5: justice and equality 5	+	+	significant	Applied
X6: social responsibility 6	+	+	significant	Applied

Source: factor analysis (SPSS).

The previous table shows that the percent of variance = 60.5%, so that adopting the six principles of sound governance contributes to developing performance in government units of the telecommunications sector.

Testing sub-hypotheses

1- The first sub-hypothesis The application of accountability principle in governance contributes to improving performance in government units of the telecommunications sector. It is concluded that the regression constant is important and positive, which indicates a direct (positive). relationship between adopting accountability in governance to enhance performance in the government sector. This makes the first sub-hypothesis acceptable. The regression constant is very important, positive, and its significance is less than (1%). (0.003 t =, B = 3.204,). The result agrees with (Lucia Biondi and Irvine Lapsley, 2014). study.

2- the second sub-hypothesis The application of partnership in governance helps improving performance in government units of the telecommunications sector

It is noted through the study results that the regression constant is important and positive, which means that there is a (negative). thread relationship between applying the principle of partnership as a principle of governance to enhance performance in government units of the telecommunications sector. It means that the second sub-hypothesis is acceptable. The previous table shows that the regression constant is highly

important, positive, and its significance is less than (5%). ($B = -0.044$ 0.623 $t =$). The study results is consistent with (Al-Swedawi, 2015). study, (Yaqoub and Ghanimi, 2010). study, and (Htay et al, 2013). study.

3- The third sub-hypothesis The application of the rule of law in governance helps improving performance in government units of the telecommunications sector

The study results show that the regression constant is negative and insignificant, which means there is no (positive). relationship between the application of the rule of law in government units and the improvement of performance of the government sector. It means that the third sub-hypothesis is not acceptable. The previous table shows that the regression constant is negative and insignificant since is it more than (10%), which means an indirect relationship. The result is in agreement with the findings of a recent study in 2022, which is (Abu Awad, et al., 2022). study.

4- The fourth sub-hypothesis The application of transparency principle increases the level of performance in the government sector. The results show that the regression constant is important and positive, and means there is a direct (positive). relationship between the application of the principle of transparency in the Iraqi environment and the promotion of the performance level of the government sector. Based on this result, the fourth sub-hypothesis is acceptable. The previous table shows that the regression constant is very important, positive, and its significance is less than (1%). ($0.075 =$ $B3.245$ $t =$). The result is close to the results of some other studies as (Nielsen and Madsen; 2009). study.

5- The fifth sub-hypothesis The application of the principle of justice and equality contributes to enhancing performance of the government sector. The regression constant is important and positive, which means a direct (positive). relationship between the application of the principle of justice and equality in the Iraqi environment and enhancing performance in government units of the telecommunications sector. This sub-hypothesis is acceptable. The previous table denotes that the regression constant is positive and its significance is less than (1%). ($0.171 =$ $B3.447t =$). The study findings are in agreement with other studies (Alsharari, 2020; Katarína et al., 2021; Hassall, 2020).

6- The sixth sub-hypothesis The application of the principle of social responsibility in governance helps to upgrade performance of the government sector. The regression constant is important and negative that means a direct (positive). relationship between the application of the principle of social responsibility in governance contributes to the

improvement of financial performance of the telecommunication sector. Hence, the sixth sub-hypothesis is acceptable. On the level of this variable, the previous table displays that the regression constant is very important, positive and its significance is less than (1%). ($0.628 =$, $B4.029 t =$). The study findings are consistent with the results of other studies (Haniffa and Cooke, 2005; Cohen Jeffrey et al., 2011).

The study objective is to identify the role of sound governance principles in enhancing performance of government units of the telecommunications sector. The absence of accountability, transparency, widespread corruption, low efficiency and effectiveness, failure to respond to citizens' multiple needs, and failure to abide by the law and other indicators the absence of sound governance principles deprive citizens their rights to access high quality public services with suitable and affordable cost. It leads to decrease of human development related to poverty, illiteracy, economic, health, and environmental degradation.

The study findings revealed that the corruption is the result of weak or absence of sound governance, which basically upholds the principles of transparency, accountability, and fight corruption. Whenever transparency or accountability are absent, there is, the chances of corruption are greater. The correlation between accomplishing sound governance principles to fight corruption and enhancing performance in government units of the telecommunications sector is related to the fact that the anti-corruption process is an access point to achieve sound governance.

The study importance is confirmed by the increasing interest in governance principles of the government sector, where several laws, regulations, and decisions aimed to control and monitor the work of the government unit to protect its property and attaining quality and excellence in performance. This can be done through selecting the methods that organize relations among essential parties and their performance. The governance encourages ideal use of resources, where sustainable growth and productivity laws and rules focused on transparency, integrity, accountability and facilitated monitoring and supervision of performance. "Sound governance" is a system of monitoring and guidance at the institutional level, where it defines responsibilities, rights, and relationships with all relevant groups (managers, employees, and customers). It clarifies the rules and procedures of sound decision-making that is related to the institution work in addition it is considered an existing system by itself, which supports justice, transparency, institutional accountability, and promotes trust and credibility in the working environment. Therefore, the goal of governance in the public sector is to strengthen citizens confidence in the state and its institutions by attaining the following objectives:

- ✓ Increase citizens' satisfaction of services provided by the public sector.
- ✓ Achieve accountability principle of government departments and their employees and abide by laws and regulations.
- ✓ Accomplish integrity principle, justice, and transparency in the use of authority and management of public funds and state resources, and stop abusing power for special purposes.
- ✓ Protect public property taking into consideration the interests of the concerned parties.
- ✓ Work on accomplishing the strategic national objectives and maintaining government departments' financial stability.
- ✓ Enhance the government departments capacity by improving and developing institutional performance.
- ✓ Launch effective systems of risks management of institutional work and alleviate the effects of risks and financial crises.

To start up the governance, the following elements should be available:

- ✓ Empower local manpower; administrators and technicians through training, awareness, and developing the required skills by supporting civil society institutions and encouraging citizens to join them.
- ✓ Develop the level of local people participation in policy and decision-making.
- ✓ Adopt new management methods and develop institutional structure based on transparency and accountability.
- ✓ Sound governance requires infrastructure, wealth development and the development of existing institutions potentials by providing suitable mechanisms to work and supporting what exists to ensure the citizens effective participation.
- ✓ Sound governance in the government institutions and departments establishes a strong and good democracy. For institutions when they operate effectively, there should be a better understanding of the common roles and expectations of their elected leaders and professional employees. Many organizations are held captive to conflicts of interest between managers, employees, and elected leaders. The elected leaders play the employees' roles, and the employees' play leaders' roles. To play their part perfectly, the government institutions has to implement the sound governance principles in their daily work through applying the most effective and best practices and experiences in the world.

CONCLUSIONS

Sound governance is considered one of the most important foundations to realize quality performance and ensure that the organization is subject to laws and customs. The evaluation of sound governance tools is among the important fundamentals of its success. Therefore, sustainable development can be achieved through improving the concepts of transparency, legal accountability, credibility, and efficient and effective activation of state institutions and companies of public sector. In a nutshell, Governance represents the participation of all parties in the organization in the decision-making process since the decision is not limited to a particular group in the same organization, and there should be access to available information in a transparent and clear way for all parties in addition to define everyone's responsibility, rights, and duties to avoid cases of administrative corruption. These factors aim to ensure that all institutions are run wisely and they subject to law and accountability. Among the governance objectives is to ensure that the management efforts aim to preserve the high interests of society, state, and the employees. It is reputed that Iraq is one of the first countries that legislated laws and Hamurabi's obelisk is a clear example of this. The implementation of governance in Iraq is a step towards comprehensive reforms. It may be appropriate to increase efforts towards the development of legislations that ensure the developments are kept abreast of the final results to preserve and develop an ideal use of resources, and activate the role of supervision over institutions.

One of the most important tasks of these institutions is the protection of public property. Therefore, the activation of its role and ensure its independence means the development towards the preservation and development of public funds. It is important to emphasize the role of civil society and the media in supervision. The promotion of society's culture makes it the best supervisor over public fund.

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