

Presenting a Model for Improving Good Governance Indicators based on the Components of the Indigenous Model of Public Purpose Financial Reporting using a Combined Approach of HoQ and OPA

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ARTICLE INFO	ABSTRACT
Received: 10 Nov 2024	<p>The spread of accounting scandals has prompted the need to improve the relationship between financial reporting and the creation of good governance structures; therefore, identifying factors and drivers such as financial reporting in the public sector that can assess the characteristics of good governance in the country is of great importance. For this purpose, the present study has presented a model for improving good governance indicators based on the components of the indigenous model of public purpose financial reporting. The statistical sample of this study in the quantitative part was 140 experts in the field of finance in the public sector, including managers of the General Directorate of the Ministry of Economy and Finance, accountants of executive agencies, auditors of the Court of Accounts and senior managers of the Planning and Budget Organization, as well as accounting professors with at least a master's degree and at least ten years of work experience. In the qualitative section, after conducting 10 interviews with experts, the data reached theoretical saturation. Accordingly, 19 indicators were first extracted as financial reporting indicators in the public sector by interviewing experts, and all indicators were considered as important indicators using the fuzzy Delphi technique. Then, using confirmatory factor analysis, the validity and reliability of the proposed model were confirmed using construct-convergent validity and composite reliability, respectively. In the final section, the relationship between good governance indicators and indicators of financial reporting indicators for public purposes was examined. For this purpose, the weight of each of the indicators of good governance indicators was first obtained based on the World Bank definition using the OPA technique; accordingly, "rule of law, corruption control, government effectiveness, quality of laws and regulations, right to express opinions and accountability, political stability" were assigned the first to sixth ranks respectively; Next, the relationships between the indicators of good governance and the indicators of general purpose financial reporting were determined based on the opinions of experts; and based on these two, the weight and rank of the indicators of good governance were determined. Accordingly, "preventing corruption, improving laws and standards, eliminating weaknesses in laws and regulations, and accountability" were ranked first to fourth, respectively. The results of this study can provide new insights to decision-makers in the field of governance in order to improve its indicators based on financial reporting.</p> <p>Keywords: Good governance, general purpose financial reporting, quality house matrix, OPA.</p>
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1- Introduction

Every year, the World Bank measures and reports the quality of good governance in countries based on six indicators: "right to express opinion and accountability, political stability, government effectiveness, quality of laws and regulations, rule of law, and control of corruption." Looking at the good governance indicators, it is clear that Iran ranks low in most of these indicators. For example, in the 2019 ranking, Iran's rank in the corruption control, rule of law, quality of laws, government effectiveness, political stability, and accountability indicators among 210 countries

is 176, 157, 193, 131, 188, and 178, respectively. An examination of the status of Iran's good governance indicators in 2023 compared to previous years shows that all indicators have worsened. Also, a review of the World Bank's statistics on corruption control in Iran from 1996 to 2020 shows that the twelfth government had the record for administrative corruption during this period among the governments that came to power in Iran. The government's score in terms of corruption control in 2020 was minus 1.1 points (World Bank Report, 2024). In other words, no other government in Iran has achieved such a low score in terms of administrative corruption control in the 24 years leading up to 2020. Also, a look at Iran's global ranking in terms of corruption control in 2020 compared to 2013 shows that the previous government had a 29-point drop in the global ranking of governments in terms of corruption control. On the other hand, according to the latest report by Transparency International (2023), the level of corruption in Iran has increased compared to the assessment of the previous period. This organization announced in its latest ranking of countries in the world based on the Corruption Perceptions Index that Iran has achieved 149th place in this regard with a score of 24 out of 180 countries. It is worth noting that Iran's score in this index is the weakest since 2009 (Transparency International, 2023). Therefore, identifying factors and drivers such as financial reporting in the public sector that can assess the characteristics of good governance in the country is of great importance.

Accordingly, accounting knowledge has played an important role in recent developments in the public sector (Ya Mamoto, 1999). Some even believe that the basis of these developments has been focused on reforming the process and system of accounting and financial reporting in the public sector (Pourhosseini Hesar et al., 1400). Meanwhile, the use of international public sector accounting standards at the government level has been a comprehensive transformation in the structure of public sector financial reporting. This transformation has had a significant impact on public sector transparency and accountability indicators (Blanca, 2014). Improving these indicators will ultimately lead to improving the quality of good governance. In paragraph 1 of Article 26 of the Law on the Consolidation of Two Partial Regulations of Government Financial Regulations, it is emphasized that ministries, government institutions and other executive agencies, in cases of using the government's public budget, are required to prepare their financial statements based on the country's public sector accounting standards (compiled by the Audit Organization) and within the framework of the accounting guidelines of the Ministry of Economic Affairs and Finance based on accrual accounting from 2015. Therefore, the implementation of the accrual accounting system is considered a leap in financial reporting, the effect of which will be to increase accountability for financial events in the government. The main objectives of the public sector accounting system can be classified into the following three groups: 1- Helping the public sector to fulfill and evaluate the responsibility of public accountability; 2- Meeting the information needs of users of the financial reports of reporting units; 3- Creating the necessary basis for extracting and accurately calculating the cost of programs, activities, services and products in line with performance-based budgeting (Stoudeh and Khoshro Moeini, 2014). Ignoring this can lead to reduced economic growth, social development and poverty reduction, wasting public resources, reducing government revenues, reducing productivity and private sector growth, failure of government programs, reducing the quality of services, reducing public participation and reducing trust between citizens and the government (Huinaro et al., 2020; Meldogaziev and Leo, 2022; Ben et al., 2020); Therefore, public sector financial reporting has now become an important issue in public administration. On the other hand, the World Bank emphasizes that the prerequisite for good governance is accountability and accountability of rulers, and this is in the financial transparency group; therefore, the introduction to achieving good governance is financial transparency and fair distribution of information. In fact, the two main mechanisms emphasized by the World Bank are: developing competition and increasing the rate of return; mechanisms that are used in various political, economic and cultural areas of society, from the judicial system to education (Pour-Ezzat, 1402). The International Monetary Fund has addressed financial and monetary transparency as a necessary condition for increasing government accountability, and in this regard, the International Monetary Fund has defined more than ten standards for monetary, banking, and financial systems. The definition of standards is based on the policy that good governance requires governments to be accountable, and without financial transparency, accountability is meaningless, and a fundamental step for financial transparency is to define and implement standards for recording and disseminating information (Midari, 2006).

Given that Iran's public sector accounting standards state accountability as the main goal of public-purpose financial reporting, and on the other hand, the World Bank and the International Monetary Fund mention financial accountability and transparency as one of the indicators of good governance; it seems that this common circle can

lead us to design and explain a public-purpose financial reporting model based on good governance indicators in the public sector of Iran. Considering the studies conducted, the research There has been a lot of research on good governance, each of which has addressed it from a specific perspective, so in this study, we are looking for an answer to the question: What is the impact of appropriate indicators of financial reporting for public purposes on indicators of good governance? What is the ranking of each of them based on the integrated approach of the Quality House Matrix and OPA? In the following research, the theoretical foundations and background of good governance and financial reporting are first reviewed; then the research methodology is discussed; in the research findings section, the most important indicators are determined and a financial reporting model is presented in the public sector, the model is examined, and the relationship between financial reporting indicators and good governance is determined; and the final section is dedicated to reviewing and analyzing the results, introducing limitations, and providing suggestions.

2- Theoretical Literature and Research Background

Transparency and disclosure of reliable information to external parties is a key aspect for public sector organizations. According to the agency theory approach, transparency and information are useful in controlling managers and making them accountable for their decisions, as well as for the overall performance of the organization. According to the stewardship theory approach, public sector organizations may gain public support by demonstrating, i.e. disclosing, the achievement of the organization's economic and social goals, which ensures the survival of the business entity and at the same time acts as an inherent reward for its managers (Wasson et al., 2024). General purpose financial reports should present information in a way that is responsive to the needs and appropriate to the knowledge base of their users and reflects the nature of the information provided. Financial reports are prepared to meet the needs of different users with different levels of awareness of the activities of the reporting entity. Therefore, the information contained in financial reports is generally prepared on the assumption that users have a reasonable knowledge of the activities of the reporting entity and accounting practices, and also have the ability and willingness to study the information. At the same time, complex information that is considered relevant to meet the needs of users should not be excluded from financial statements on the grounds that it is difficult for some users to understand; although such information should also be presented in a simple manner as much as possible. The quality of financial reporting is not expressed only in the form of numbers and also includes text. Accordingly, the greater the readability of financial statements, the higher their quality; as a result, it leads to better understanding by investors (Alikhani, 2017). Financial reports provide documented and reliable information with the aim of helping users in decision-making. Therefore, these reports should be relevant, reliable, comparable and understandable (Kamarouzman et al., 2009). Investors, analysts and other stakeholders widely trust the information provided in corporate reports. The clarity, transparency and understanding of these reports are of interest and importance to standard setters, auditors and investors (Lee, 2010). There are two theories in this regard. The vague management theory states that managers of poorly performing organizations tend to report information in a vague, long and complex manner in order to obtain longer-term feedback from the market (Ajina et al., 2016; Bloomfield, 2008); in contrast, the signaling theory states that managers of successful companies whose organizations have performed well do not tend to publish vague, long and complex reports, but on the contrary try to present financial reports in a completely legible and clear manner (Hassan, 2017).

Good governance has been receiving serious attention in scientific and social circles since the 1990s as a suitable strategy to help develop countries, especially developing countries. This strategy was considered a way out of poverty and underdevelopment, and many efforts were made to implement and establish it. Today, this term has gone beyond the realm of governments and has also affected governance in organizations and companies (Ebrahimpour and Khalili, 2010). After World War II and the dominance of modernization theory, the dominance of bureaucracy left no room for urban management. Downsizing, outsourcing, privatization, devolution of authority to lower levels of government, etc., which were considered principles of neoliberal thought, led to the formation of the nature and content of urban management after the 1970s. During this period, the turn towards liberalism created a space for urban management. In the 1990s and the decline of managerialism, attention to democracy flourished and urban management inevitably gave way to good urban governance (Rastegar, 2017). In terms of terminology, governance goes back to the Greek word *Koberman*, meaning to direct or administer, and was used by Plato in relation to how to design a government system. This was a medieval Greek term that implies the same concepts as directing, legislating,

or driving. Here, governance is the act or method of ruling, as well as the administration or duty of ruling. Ruling means ruling or controlling by using authority and also being in government (Naghibi Mofard, 2010). The move towards good governance occurs when there are sufficient national and international incentives in this regard. In such a case, there will be a need to revise the governance model. Undoubtedly, traditional governance pursues some degrees of accountability, transparency, participation, legality, and justice, but it does not meet the expectations of the people and turbulent environments. It is necessary to design desirable accountability, participation, and other systems under the name of a good governance model. Then, it can be expected that transition programs from the existing governance architecture to its good (desirable) architecture will be developed and implemented. Such programs will be developed and implemented in a balanced manner in the country's political, economic, legal, and administrative macro-areas (Rahnour and Abbaspour, 2007). Governance or sovereignty in its original meaning is the implementation of decisions and a set of actions that governments have taken in societies; but today, the government is not the only actor on the country's stage, and governance is not simply the result of its actions (Alvani, 2009). The United Nations considers good governance to be based on the following foundations: a proper system of representation (proper political functioning and cooperation based on interests), a proper electoral system, a proper system of monitoring and control (based on the distribution of power), A vibrant and dynamic civil society (which controls the government and private sector business), independent and free media, and effective citizen control over the army and other military forces, good governance, according to definition, is a model that balances power between the government and the two private civil sectors, monitors the behavior of the government and citizens, clarifies the relations between the parties, facilitates existing activities in society, and legitimizes the power existing in each sector (Naghibi Mofard, 2010).

The following is a review of the domestic and foreign research background.

Sotoudeh and Khoshro Moeini (1403) in their qualitative study examined the challenges of public sector financial reporting in the country. Based on the results, twelve main challenges affecting public sector financial reporting were identified. Accordingly, challenges in the accounting system, economic factors, and human resources were the most important challenges affecting the quality of reporting in the country's public sector, respectively. Pighan et al. (1401) in their study identified and prioritized the factors affecting good governance with a sustainable development approach in government organizations in Sistan and Baluchestan province. The research findings showed that the indicators of expression and accountability, quality of laws, control of corruption, rule of law, transparency, vision and planning, effectiveness and efficiency, ethics-oriented, accountability, trust-oriented, justice, poverty alleviation, economic growth, participation, institutional development, meritocracy, trust-oriented and political stability and anger are the most important components of good governance with a sustainable development approach, respectively. The purpose of the study by Pourhosseini Hesar et al. (1400) is to examine the relationship between the application of International Public Sector Accounting Standards, the state of good governance and the level of crime. The results of the study indicate a positive and significant effect of the application of International Public Sector Accounting Standards on good governance. In general, based on the evidence of this study, the adoption of International Public Sector Accounting Standards will have a favorable effect on the quality of governance and the improvement of social indicators, including the crime rate. Bahadori and Pishdar (2019) examined various research projects in the field of policies and strategies related to accountability, transparency, auditing, regulatory disclosure, governance, investor protection, and anti-corruption measures in the public sector. The results of the study show that there are many issues regarding the costs associated with illegal activities, laws and regulations related to combating corruption that need to be examined and given serious attention. Mohammadi et al. (2019) presented a desirable model of public sector financial reporting quality using the foundational context approach in their study. The results of the study showed that the quality of public sector financial reporting in Iran is not in a desirable state. Empowerment of executive bodies and managerial decisions as a causal condition, budgeting system and behavioral factors as contextual factors, resistance economy, financial sustainability, and organizational cohesion are identified as intervening conditions in this study. The consequences of increasing the quality of public sector financial reporting are: improving the efficiency and performance of public institutions, saving on national expenses, and increasing the level of citizen demands. Mohammadzadeh Salteh and Faraji (2016) studied the drivers and obstacles of government accounting changes in the public sector financial reporting system of Iran. The results indicate that the factors of legal requirements, the dominance of specific doctrine, the requirements and recommendations of international communities, financial and economic crises, and improving financial transparency are among the drivers of

government accounting changes in the public sector financial reporting system of Iran. The obstacles to government accounting changes include the lack of financial experts, the inadequacy of some financial and accounting laws and regulations, the lack of adequate government accounting standards and methods, the lack of a theoretical framework, and a culture of accountability and response.

Wason et al. (2024) examines various categories of errors that can compromise the integrity of financial reporting in the Indian public sector, including accounting errors, legal errors, auditor errors, management errors, and repetitive errors. These errors question the accuracy and reliability of financial reports and its implications for stakeholders including investors, regulators, and the public. The purpose of the study by Pakpahan et al. (2022) is to examine the effect of internal control system weaknesses and audit quality on the quality of financial reports in Indonesian district and city governments using good government governance as a moderating variable. The findings of this study indicate that 1- internal control system weaknesses have a positive and significant effect on the quality of local government financial reports. 2- audit quality has a positive and significant effect on the quality of local government financial reports. 3- Good government governance can weaken the relationship between weaknesses in the internal control system and the quality of local government financial reports; and (4) good government governance can weaken the relationship between weaknesses in the internal control system and the quality of local government financial reports. Singara et al. (2021) conducted a study to investigate the effect of the internal control system through good governance, individual ethics, and human resource competence on fraud prevention in North Sumatra; the results showed that the internal control system through good governance has a positive and significant effect on fraud prevention. The results of the study by Sefkaur et al. (2019) showed that the use of the accrual basis of financial reporting affects good governance resulting from the financial reporting of forty-four regional and county governments in the provinces of Papua and West Papua. Nalkange et al. (2018) conducted a study on good governance, business ethics, internal controls, and compliance with international accounting standards. The aim of this study was to establish the relationship between good governance, ethical culture, internal controls over financial reporting and compliance with International Financial Reporting Standards, based on a sample of 85 institutions in Uganda. The results showed that good governance, business ethics and internal controls are consistent with international accounting rules.

3- Research Methodology

The present study is a descriptive-survey study that can be considered an applied study in terms of its purpose; it should also be said that this study was conducted in a cross-sectional manner in 1403. The population and statistical sample of this study are experts and scholars in the field of finance in the public sector, including managers of the General Directorate of the Ministry of Economy and Finance, accountants of executive agencies, auditors of the Court of Accounts and senior managers of the Planning and Budget Organization, as well as accounting professors with at least a master's degree and at least ten years of work experience in this field.

Due to the uncertainty of the population size, the minimum sample size was calculated as 133 people using the formula $n = (Z^2pq)/S^2$ and replacing $Z=1.96$, $q=p=0.5$, and $S=0.085$; for this purpose, 160 questionnaires were distributed as available, of which 140 questionnaires were returned. In this section, 94 participants had a PhD and 46 had a Master's degree. Also, the number of members of the statistical sample in the age ranges of 30-40 years, 40-50 years, 50-60 years and 60 years and above was 35, 51, 42 and 12 people, respectively.

Also, in the qualitative section, in order to identify financial reporting indicators in the public sector, theoretical saturation was carried out after interviewing 10 experts; in this section, 7 of the interviewees had a PhD and 3 had a Master's degree. Also, the number of experts in the age ranges of 30-40 years, 40-50 years, 50-60 years and above was 1, 4, 4 and 1 person, respectively.

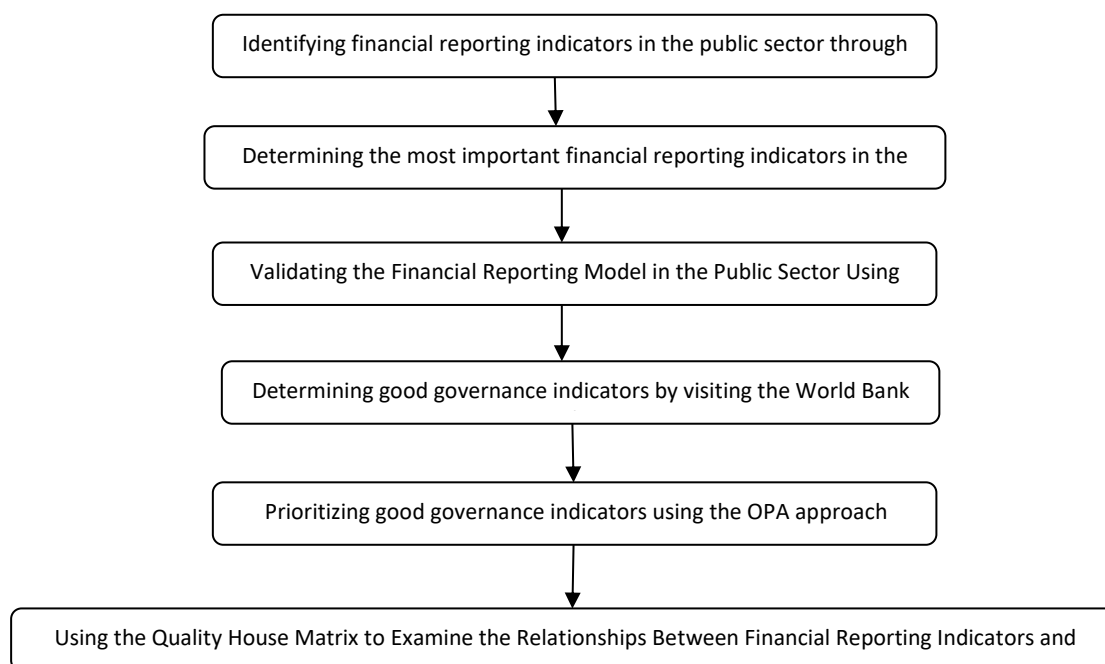
The data required to test the questions were collected through the tools described in Table (2):

Table (2): Specifications of data collection tools

Technique (Software)	Objective (Application)	Number of questions	Field/Documents	Tools	Row
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--	Identifying financial reporting indicators in the public sector	One open question	Field	Debriefing through expert interviews	1
Fuzzy Delphi (Excel)	Determining the most important financial reporting indicators in the public sector	19 questions	Field	Researcher-made questionnaire	2
--	Examining the validity of the most important financial reporting indicators in the public sector	19 questions	Field	Researcher-made questionnaire	3
Confirmatory Factor Analysis (Smart PLS)	Determining good governance indicators	--	Documents	World Bank website	4
--	Prioritizing good governance indicators	6 questions	Field	Researcher-made questionnaire	5
OPA (Lingo)	Examining the relationships between financial reporting indicators in the public sector and good governance indicators	114	Field	Checklist	6

Figure (1) shows the flowchart of the research process:



4- Introduction to the methods used in the research

4-1- Fuzzy Delphi

The fuzzy Delphi method is a combination of the traditional Delphi method and fuzzy theory and is a kind of generalization of the traditional Delphi method in management science. In the fuzzy Delphi method, the necessary information is obtained from experts in the form of natural language and is analyzed in a fuzzy form (Kafashpour and Alizadeh-Zavaram, 2012). The fuzzy Delphi method is a method for decision-making and consensus on issues whose goals and parameters are not clearly defined (Tavakoli et al., 2013). Based on the fuzzy Delphi method, first the opinions of the decision-making group are collected and the assignment of a triangular fuzzy number from the experts' point of view is carried out according to the desired criterion, according to the linguistic term chosen by them; Because sometimes using explicit numbers in decision-making for such problems is very difficult and impractical, and for this reason triangular fuzzy numbers are used (Ahdi and Ghazanfarirad, 2011). The steps of performing the fuzzy Delphi in this study are as follows:

1- Determining the importance of the indicators by experts using linguistic expressions "very low, low, medium, high, very high"

2- Converting the experts' opinions into fuzzy numbers and triangular fuzzy numbers equivalent to linguistic expressions based on the membership function listed in Table (3):

Table (3): Membership function used (Hasangholipour et al., 2013)

Triangular	Linguistic phrase
$(0, 0/1, 0/3)$	Very little
$(0/1, 0/3, 0/5)$	Little
$(0/3, 0/5, 0/7)$	Average
$(0/5, 0/7, 0/9)$	A lot
$(0/7, 0/9, 1)$	Very much

3- Combining expert opinions (the expert opinion score in triangular fuzzy numbers (a, b, c) is obtained by dividing the lowest values of a, the geometric mean of b, and the highest values of c)

4- Defuzzifying the average of expert opinions based on the formula $n=(a + 4b + c)/6$

5- Comparing the defuzzified number with the cutoff and determining the elimination or selection of the studied indicators

4-2- Quality House Matrix

The Quality House Matrix is of strategic importance in the process of developing quality functions. The Quality House is a type of conceptual map that provides a tool for planning and communication between customer requirements and technical requirements. In a sense, the Quality House can be considered the most complete matrix among the four QFD matrices, because it contains more information than the other three matrices. On the other hand, the other matrices are fed in a hierarchy from the output of the Quality House Matrix. Accordingly, it is not surprising that researchers have paid close attention to the structure and main steps of the quality house in many studies (Chan and Wu, 2008).

4-3-OPA Technique

The decision-making process The existence of attributes with minimum or maximum ideal values, as well as the use of various normalization methods, may lead to calculation errors and purely arithmetic results that prevent the ideality of decision-making results. However, the proposed method does not have such solutions because the decision-maker naturally considers this issue during ranking. Hence, the use of methods such as OPA prevents the occurrence of decision-making errors and the analyst provides more reliable results to the interested organizations. As presented in Table (4), the proposed technique has been compared with some other MADM methods in terms of various decision-making characteristics (Ataei et al., 2020). Table (4) compares the features of the OPA method with other techniques:

Table (4): Comparison of the OPA technique with other MADM methods (Ataei et al., 2020)

Feature	Entropy	Sa	Electra	AHP	Linmap	Qualiflex	Topsy	Paramat	Copperas	ANP
Year of introduction	1948	1954	1968	1972	1973	1978	1981	1986	1994	1996
Does it require pairwise	×	×	×	☑	×	×	×	☑	×	☑
Does it require a decision	☑	☑	☑	×	☑	×	☑	☑	☑	×
Does it require converting linguistic variables to numbers (do qualitative variables need to be converted to quantitative variables)?	☑	☑	☑	☑	☑	×	☑	☑	☑	☑
Does it require normalization?	☑	☑	☑	×	☑	×	☑	×	☑	×
Does it require using averaging methods to aggregate expert opinions?	☑	☑	☑	☑	☑	×	☑	☑	☑	☑
Is each expert allowed to include only the features that he/she thinks are very important in decision-making and not consider other unimportant features?	×	×	×	×	×	×	×	×	×	×
Does the positive or	×	☑	☑	×	☑	×	☑	☑	☑	×
Is the problem	×	×	×	×	☑	×	×	×	×	×
Does the method itself	☑	×	×	☑	☑	×	×	×	×	☑
Does the method itself	×	☑	☑	☑	☑	☑	☑	☑	☑	☑

Does it perform group decision-making?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	×	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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The steps for performing this technique are as follows (Ataei et al., 2020):

1. Determining the indicators used in the research
2. Determining and ranking the experts participating in the research
3. Determining the rank of the indicators used in the research separately for each expert
4. Solving the model written in the software and determining the weights of each indicator and expert

5- Research findings

Part One) Pattern of financial reporting indicators in the public sector

In the present study, 19 indicators were extracted using interviews with experts to determine the most important financial reporting indicators for public purposes. In order to select the most important indicators, the fuzzy Delphi technique was used. Table (5) shows the experts' opinions on the importance of each indicator:

Table (5): The importance of indicators by frequency of expert opinions

Result	The definite number corresponding to the mean of the triangular fuzzy number	Triangular fuzzy number Average of expert opinions			Frequency of linguistic expressions)importance(Index
		a	b	c	Very little		Medium	A lot	Too much	
Select	0/741	0/3	0/787	1		Select	1	3	6	Accurate budgeting
Select	0/711	0/3	0/742	1		Select	2	3	5	Performance
Select	0/715	0/3	0/748	1		Select	1	5	4	Consistency and
Select	0/753	0/3	0/755	1		Select	0	7	3	Promoting public
Select	0/715	0/3	0/748	1		Select	1	5	4	Cooperation and
Select	0/724	0/3	0/761	1		Select	2	2	6	Justice-centered
Select	0/741	0/3	0/736	1		Select	0	8	2	Promoting
Select	0/766	0/3	0/774	1		Select	0	6	4	Preventing
Select	0/793	0/3	0/814	1		Select	0	4	6	Improving laws and
Select	0/779	0/3	0/794	1		Select	0	5	5	Weaknesses in laws
Select	0/739	0/5	0/888	1		Select		1	9	Right to comment
Select	0/736	0/5	0/848	1		Select		3	7	Accountability
Select	0/724	0/3	0/734	1		Select	1	7	2	Timing of
Select	0/720	0/3	0/804	1		Select	1	3	6	Usefulness of
Select	0/713	0/5	0/868	1		Select		2	8	Importance and value
Select	0/713	0/3	0/762	1		Select	2	3	5	Reliability of
Select	0/709	0/5	0/811	1		Select		5	5	Usability of financial
Select	0/709	0/5	0/792	1		Select		6	4	Effectiveness of
Select	0/701	0/5	0/848	1		Select		3	7	Efficiency of financial

The result of expert opinions in triangular fuzzy numbers (a, b, c) is obtained by triangulating the lowest values of a, the geometric mean of the values of b, and the highest values of c. Also, for defuzzification (converting fuzzy numbers to definite numbers), the following formula is used:

$$n = (a + 4b + c)/6$$

In order to validate financial reporting indicators in the public sector, confirmatory factor analysis technique was used. Figures (2) and (3) show the factor loadings and the t-statistics related to the factor loadings, respectively:

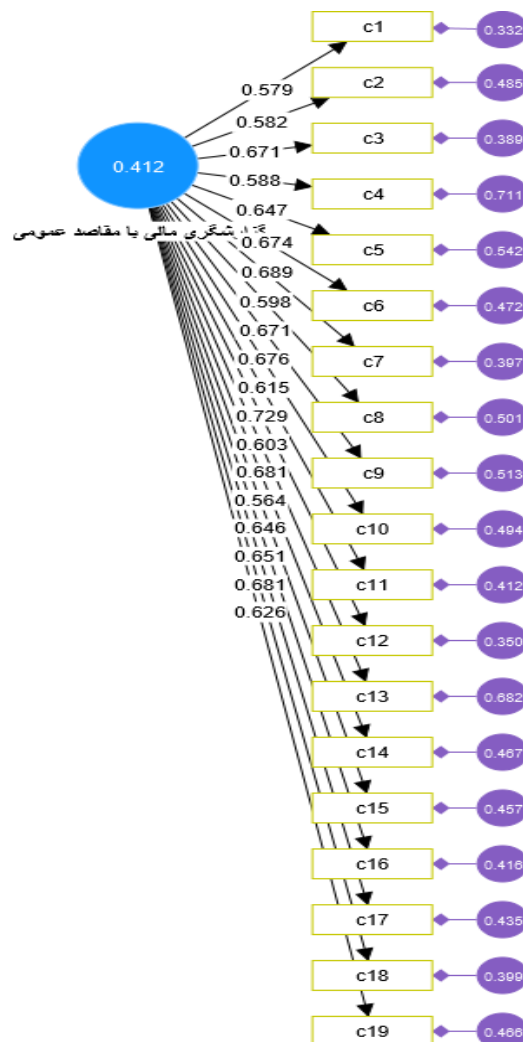


Figure (2): Factor loads

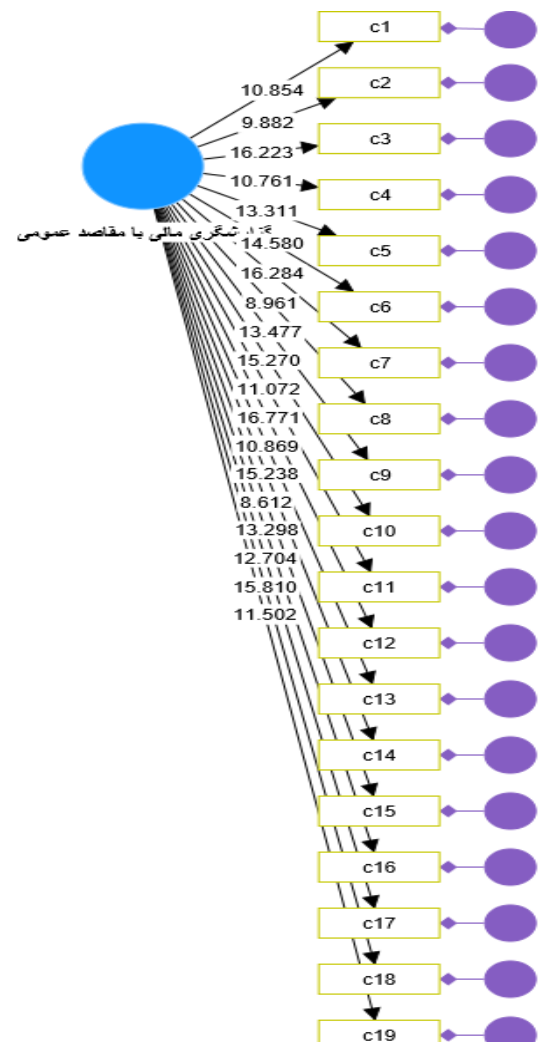


Figure (3): t-statistic

Table (6): Result of confirmatory factor analysis

Confirmatory factor analysis indicators						Financial reporting indicators in the public sector
Composite reliability	Construct validity - convergent	Mean extracted variance	p-statistic	Statistics t	Load factor	
0/930	Confirmation	0/412	0/000	10/854	0/579	Accurate budgeting
			0/000	9/882	0/582	Performance assessment
			0/000	16/223	0/671	Consistency and continuity
			0/000	10/761	0/588	Improving public trust and
			0/000	13/311	0/647	Cooperation and
			0/000	14/580	0/674	Justice-centered
			0/000	16/284	0/689	Improving transparency in

			0/000	8/961	0/598	Preventing corruption
			0/000	13/477	0/671	Improving laws and
			0/000	15/270	0/676	Fixing weaknesses in laws
			0/000	11/072	0/615	Ability to express opinions
			0/000	16/771	0/729	Accountability
			0/000	10/869	0/603	Timing of information
			0/000	15/238	0/681	Usefulness of financial
			0/000	8/612	0/564	Importance and value of
			0/000	13/298	0/646	Reliability of information
			0/000	12/704	0/651	Usability of financial
			0/000	15/810	0/681	Effectiveness of financial
			0/000	11/502	0/626	Efficiency of financial
Model fit indices						
	ChiSqr/df	RSMEA	GFI	NFI	CFI	
Model value	2/998	0/075	0/902	0/959	0/974	
Standard value	Less than 3	Less than 0.08	Greater than 0.9	Greater than 0.9	Greater than 0.9	

As shown in Table (6), all factor loadings in the standard estimate mode are greater than 0.5. Also, based on the values of the t and p statistics, it can be said that the factor loadings are significant with 95% confidence. Based on the values of the t statistics outside the range of -1.96 and +1.96 and the p statistic smaller than 0.05, it can be said with 95% confidence that the factor loadings are significant. On the other hand, the composite reliability values are greater than 0.7, which indicates appropriate reliability. In addition, considering that the factor loading values of the indices are higher than 0.5 and significant; and also the value of the extracted mean variance index is greater than 0.4, therefore, the construct-convergent validity is also confirmed. Finally, considering that the fit indices in Table (4) have acceptable values, it can be said that the model has an appropriate fit.

Next, using the Quality House Matrix and the OPA technique, the relationship between financial reporting indicators in the public sector and good governance has been examined.

For this purpose, first, the weight of good governance indicators should be obtained using the OPA technique based on ten experts.

Given the nature of the OPA technique, which requires the use of a limited number of experts, the opinions of ten experts were used in this section.

The ranking assigned to good governance indicators from the World Bank's perspective is as follows in Table (7):

Table (7): Ranking of good governance indicators from the World Bank's perspective by experts

Indicators of Good Governance	Symbol	Experts									
		Expert1	Expert2	Expert3	Expert4	Expert5	Expert6	Expert7	Expert8	Expert9	Expert10
Right to	A	5	6	4	4	6	5	6	5	6	6
Rule of Law	B	1	2	1	2	1	1	1	1	1	1
Control of	C	2	1	2	1	3	3	2	2	2	2
Quality of	D	4	4	6	6	4	4	3	4	4	3
Government	E	3	3	3	3	2	2	4	3	3	5
Political	F	6	5	5	5	5	6	5	6	5	4

Table (8) shows the determination of the degree of expertise of experts based on their experience and specialization:

Table (8): Determination of the rank of experts based on their educational qualifications and service experience

Description	Degree of expertise	Score	Work history	Educational qualification	Number
Educational Qualification: Master's Degree: 30 points PhD: 50 points Work Experience: 15-10years: 30 points 16-20 years: 40 points More than 20 years: 50 points Experience Level	1	100	22	PhD	Expert
	1	100	25	PhD	Expert
	3	60	14	Master's	Expert
	1	100	27	PhD	Expert
	2	80	24	Master's	Expert
	2	80	21	PhD	Expert
	2	80	14	Master's	Expert
	1	90	18	PhD	Expert
	2	80	26	PhD	Expert
	3	60	13	Master's	Expert

Table (9) shows the basis of the points earned by the experts based on their academic rank and work experience:

The weight of each of the indicators of good governance from the World Bank's perspective, according to the rankings assigned to the experts based on the output of the Lingo software, is as follows in Table (9):

Table (9): Weight of each of the indicators of good governance from the World Bank's perspective

Linear programming code	Weight	Rank	Symbol	Good governance indicators according to the World Bank definition	Expert
$1 * 1 * (WE1B - WE1C) \geq Z;$ $1 * 2 * (WE1C - WE1E) \geq Z;$ $1 * 3 * (WE1E - WE1D) \geq Z;$ $1 * 4 * (WE1D - WE1A) \geq Z;$	0/0613	1	B	Rule of law	First
	0/0363	2	C	Control of corruption	
	0/0238	3	E	Government	
	0/0154	4	D	Quality of laws and	
	0/0092	5	A	Right to express opinion	
	0/0042	6	F	Political stability	
$1 * 1 * (WE2C - WE2B) \geq Z;$ $1 * 2 * (WE2B - WE2E) \geq Z;$ $1 * 3 * (WE2E - WE2D) \geq Z;$ $1 * 4 * (WE2D - WE2F) \geq Z;$	0/0613	1	C	Control of corruption	Second
	0/0363	2	B	Rule of law	
	0/0238	3	E	Government	
	0/0154	4	D	Quality of laws and	
	0/0092	5	F	Political stability	
	0/0042	6	A	Right to express opinion	
$3 * 1 * (WE3B - WE3C) \geq Z;$ $3 * 2 * (WE3C - WE3E) \geq Z;$ $3 * 3 * (WE3E - WE3A) \geq Z;$ $3 * 4 * (WE3A - WE3D) \geq Z;$	0/0204	1	B	Rule of law	Third
	0/0121	2	C	Corruption control	
	0/0079	3	E	Government	
	0/0051	4	A	Right to express opinion	
	0/0031	5	F	Political stability	
	0/0014	6	D	Quality of laws and	
$1 * 1 * (WE4C - WE4B) \geq Z;$ $1 * 2 * (WE4B - WE4E) \geq Z;$ $1 * 3 * (WE4E - WE4A) \geq Z;$ $1 * 4 * (WE4A - WE4D) \geq Z;$	0/0613	1	C	Corruption control	Fourth
	0/0363	2	B	Rule of law	
	0/0238	3	E	Government	
	0/0154	4	A	Right to express opinion	
	0/0092	5	F	Political stability	
	0/0042	6	D	Quality of laws and	
$2 * 1 * (WE5B - WE5E) \geq Z;$	0/0306	1	B	Rule of law	Fifth
	0/0181	2	E	Government	

$2 * 2 * (WE5E - WE5C) > = Z;$	0/0119	3	C	Corruption control	
$2 * 3 * (WE5C - WE5D) > = Z;$	0/0077	4	D	Quality of laws and	
	0/0046	5	F	Political stability	
$2 * 4 * (WE5D - WE5F) > = Z;$	0/0021	6	A	Right to express opinion	
$2 * 1 * (WE6B - WE6E) > = Z;$	0/0306	1	B	Rule of law	Sixth
$2 * 2 * (WE6E - WE6C) > = Z;$	0/0181	2	E	Government	
	0/0119	3	C	Corruption control	
$2 * 3 * (WE6C - WE6D) > = Z;$	0/0077	4	D	Quality of laws and	
	0/0046	5	A	Right to express opinion	
$2 * 4 * (WE6D - WE6A) > = Z;$	0/0021	6	F	Political stability	
$2 * 1 * (WE7B - WE7C) > = Z;$	0/0306	1	B	Rule of law	Seventh
$2 * 2 * (WE7C - WE7D) > = Z;$	0/0181	2	C	Corruption control	
	0/0119	3	D	Quality of laws and	
$2 * 3 * (WE7D - WE7E) > = Z;$	0/0077	4	E	Right to express opinion	
	0/0046	5	F	Political stability	
$2 * 4 * (WE7E - WE7F) > = Z;$	0/0021	6	A	Rule of law	
$1 * 1 * (WE8B - WE8C) > = Z;$	0/0613	1	B	Corruption control	Eighth
$1 * 2 * (WE8C - WE8E) > = Z;$	0/0363	2	C	Quality of laws and	
	0/0238	3	E	Effectiveness of	
$1 * 3 * (WE8E - WE8D) > = Z;$	0/0154	4	D	Political stability	
	0/0092	5	A	Right to express opinion	
$1 * 4 * (WE8D - WE8A) > = Z;$	0/0042	6	F	Rule of law	
$2 * 1 * (WE9B - WE9C) > = Z;$	0/0306	1	B	Rule of Law	Ninth
$2 * 2 * (WE9C - WE9E) > = Z;$	0/0181	2	C	Corruption Control	
	0/0119	3	E	Government	
$2 * 3 * (WE9E - WE9D) > = Z;$	0/0077	4	D	Quality of Laws and	
	0/0046	5	F	Political Stability	
$2 * 4 * (WE9D - WE9F) > = Z;$	0/0021	6	A	Right to Express Opinion	
$3 * 1 * (WE10B - WE10C) > = Z;$	0/0204	1	B	Rule of Law	Tenth
$3 * 2 * (WE10C - WE10D) > = Z;$	0/0121	2	C	Corruption Control	
	0/0079	3	D	Quality of Laws and	
$3 * 3 * (WE10D - WE10F) > = Z;$	0/0051	4	F	Political Stability	
	0/0031	5	E	Government	
$3 * 4 * (WE10F - WE10E) > = Z;$	0/0014	6	A	Right to Express Opinion	
$WE1 = WE1A + WE1B + WE1C + WE1D + WE1E + WE1F ;$ $WE2 = WE2A + WE2B + WE2C + WE2D + WE2E + WE2F ;$ $WE3 = WE3A + WE3B + WE3C + WE3D + WE3E + WE3F ;$ $WE4 = WE4A + WE4B + WE4C + WE4D + WE4E + WE4F ;$ $WE5 = WE5A + WE5B + WE5C + WE5D + WE5E + WE5F ;$ $WE6 = WE6A + WE6B + WE6C + WE6D + WE6E + WE6F ;$					Experts' weight limit
$WA = WE1A + WE2A + WE3A + WE4A + WE5A + WE6A + WE7A + WE8A + WE9A + WE10A ;$ $WB = WE1B + WE2B + WE3B + WE4B + WE5B + WE6B + WE7B + WE8B + WE9B + WE10B ;$					Final weight limit of indicators
$WA + WB + WC + WD + WE + WF = 1;$					Limit on the overall weight of

The final weight of each of the indicators of good governance from the World Bank's perspective is as follows in Table (10):

Table (10): Final weight of each of the indicators of good governance from the World Bank's perspective

Weight	Rank	Good Governance Indicators from the World Bank's Perspective
0/3583	1	Rule of Law
0/2792	2	Control of Corruption
0/1618	3	Government Effectiveness
0/1014	4	Quality of Laws and Regulations
0/0553	5	Right to Express Opinion and
0/0440	6	Political Stability
0/150		Expert Weights 1-2-4-8
0/075		Expert Weights 5-6-7-9
0/050		Expert Weights 3-10

Based on Table (10), it can be said that, based on the opinions of experts, "rule of law, corruption control, government effectiveness, quality of laws and regulations, right to express opinion and accountability, political stability" have ranked first to sixth among the indicators of good governance from the World Bank's perspective.

At this stage, the degree of correlation between the indicators of good governance and financial reporting in the public sector is determined based on the opinions of experts. For this purpose, the number 9 is used if there is a strong relationship, the number 3 if there is a medium relationship, and the number 1 if there is a weak relationship. Also, being empty means that there is no relationship. Table (11) shows the correlation between the indicators of good governance and financial reporting in the public sector:

Table (11): Relationships between indicators of good governance and financial reporting in the public sector

	Weight	Accurate budgeting	Performance evaluation	Stability and continuity of the procedure	Promoting public trust and consensus	Collaboration and device interaction	Justice-centered	Improving transparency in information	Preventing corruption
Corruption control	0/2792	-06Feb	-06Jun	-08Apr	-06Mar	-02Jul	-04Aug	-06Jun	9
Government efficiency and effectiveness	0/1618	-04May	-02Jul	-06Jun	-04May	-08Jul	-08Jul	-08Apr	-04Aug
Political stability	0/044		-02Feb		-06Jun	-06Mar	-02Jul	-06Mar	-08Jul
Quality of laws and regulations	0/1014	-06Mar				-08Apr		-02Apr	-04Aug
Rule of law	0/3538	-02Apr				-06Mar	-06Mar	-08Jul	-02Jul
Right to express opinion and accountability	0/0553	-08Feb	-06Mar				-08Apr	6	-06Jun

The absolute weight, relative weight, and rank of each of the financial reporting indicators in the public sector are obtained as follows:

- **Absolute weight:** The absolute weight is obtained by multiplying the weights of each of the good governance indicators by the correlation values of these indicators with the financial reporting indicators in the public sector.
- **Relative weight:** The relative weight is obtained by dividing the absolute weights by the sum of the absolute weights.
- **Rank of financial reporting indicators in the public sector:** Based on the relative weight, the rank of each of the financial reporting indicators in the public sector is obtained.

Table (12) shows the absolute, relative weights, and rank of each of the financial reporting indicators in the public sector:

Table (12): Absolute, relative weights, and rank of each of the financial reporting indicators in the public sector

Indicator	Absolute weight	Relative weight	Rank
Accurate budgeting	3/605	0/0340	16
Performance assessment	3/304	0/0312	17
Consistency and continuity of procedure	2/408	0/0227	18
Promoting public trust and consensus	2/169	0/0205	19
Cooperation and interaction of agencies	5/191	0/0490	15
Justice-oriented	5/463	0/0515	13
Promoting transparency in information	6/295	0/0594	7
Preventing corruption	7/979	0/0753	1
Improving laws and complying with standards	7/029	0/0663	2
Fixing weaknesses in laws and regulations	7/010	0/0661	3
Ability to express opinions	6/563	0/0619	6
Ability to be accountable	6/899	0/0651	4
Timing of information provision	5/378	0/0507	14
Usefulness of financial report content	6/039	0/0570	10
Importance and value of information	6/039	0/0570	10
Reliability of information	6/664	0/0628	5
Usability of financial report	6/064	0/0572	9
Effectiveness of financial reports	5/835	0/0550	12
Efficiency of financial reports	6/099	0/0575	8
Total	106/033	1	

As shown in Table (12), the indicators of "preventing corruption, improving laws and standards, eliminating weaknesses in laws and regulations, and accountability" have been assigned the first to fourth ranks, respectively.

Discussion and Conclusion

In the present study, 19 indicators were extracted using interviews with experts to determine the most important indicators of financial reporting for general purposes. In order to select the most important indicators, the fuzzy Delphi technique was used, and all 19 indicators, "accurate budgeting, performance evaluation, stability and continuity of procedures, promotion of public trust and consensus, cooperation and interaction of institutions, justice-oriented, promotion of transparency in information, prevention of corruption, improvement of laws and compliance with standards, elimination of weaknesses in laws and regulations, ability to express opinions, ability to respond, timing of information presentation, usefulness of financial report content, importance and value of information, reliability of information, usability of financial report, effectiveness of financial reports, efficiency of financial reports" were identified as important indicators from the experts' perspective. Then, using confirmatory factor analysis, the validity and reliability of the proposed model were confirmed. In the final section, the relationships between good governance indicators based on the World Bank's definition and indicators of general purpose financial reporting indicators were examined. For this purpose, first, the weight of each of the indicators of good governance indicators was obtained based on the World Bank definition using the OPA technique; accordingly, "rule of law, corruption control, government effectiveness, quality of laws and regulations, right to express opinion and accountability, political stability" were assigned the first to sixth rank, respectively; then, the relationships between the indicators of good governance and the indicators of general purpose financial reporting indicators were determined based on the opinions of experts; and based on these two, the weight and rank of the indicators of good governance were determined. Accordingly, "preventing corruption, improving laws and standards, eliminating weaknesses in laws and regulations, accountability, reliability of information, ability to express opinions, improving transparency in information, efficiency of financial reports, usability of financial reports, usefulness of financial report content, importance and value of information, effectiveness of financial reports, justice-oriented, timing of information provision, cooperation and interaction of agencies, accurate budgeting, performance evaluation, stability and continuity of procedures, and promoting public trust and consensus" were ranked first to nineteenth respectively. Compared to previous research, Pourhosseini Hesar et al.'s research (1400), in line with this study, showed that the use of international public sector accounting standards can lead to improved good governance. In the study by Mohammadi et al. (2019), indicators of empowerment of executive bodies and management decisions, budgeting system and behavioral factors, resistance economy, financial sustainability and organizational cohesion, improvement of efficiency and performance of public institutions, saving in the country's costs, and increasing the level of citizen demands were identified as the main indicators of the financial reporting model in the public sector. The results of the study by Singara et al. (2021) also showed that the internal control system has a positive and significant effect on preventing fraud through good governance.

Separately, the following suggestions are made for the indicators of the proposed model of financial reporting in the public sector:

- **Accurate budgeting:** Providing information for budget formulation, improving the performance of government resources and expenditures, determining the method of securing government resources and expenditures
- **Performance evaluation:** Presence of supervisory bodies, evaluating government decisions, and creating a possibility for evaluating government performance
- **Stability and continuity of procedures:** Reforming the bureaucratic and unstable structure of the government, reforming the bloated nature of the government, reforming administrative bureaucracy in the government
- **Promoting public trust and consensus:** Interaction between the public-private sector and civil society, forming public consensus, participation and consensus of forces to provide services
- **Cooperation and interaction of agencies:** Responsibility of agencies, defining the facilitating role of the government, defining and determining the coordinating role of the government
- **Justice-oriented:** Participation of stakeholders in information, having an equal approach in disseminating information, observing fairness and justice in reporting
- **Promoting transparency in information:** Making government actions transparent, transparency in all matters

- Preventing corruption: Reducing rent-seeking in the government, preventing the spread of corruption Finance, reducing administrative corruption
- Improving laws and observing standards: promoting rule of law, amending laws and regulations, enacting transparent laws
- Eliminating weaknesses in laws and regulations: amending cumbersome laws, amending conflicting laws, amending parallel and overlapping laws, drafting comprehensive and obstructive laws
- Right to express opinion: Possibility of expressing opinions on various issues, possibility of registering complaints and following them up, accepting freedom of expression and criticism, accepting diversity of views
- Accountability: Assessing the level of government accountability, creating the possibility of accountability of government organs and institutions, operational accountability of organs, financial accountability of organs, improving the level of accountability of organs, accountability to the nation
- Timing of information provision: Possibility of quick access to information, defining the method of reporting, timeliness of information
- Usefulness of financial report content: Emphasis on the value of confirming information, focusing on the predictive value of information, usefulness of information
- Importance and value of information: Focus on the relevance of information, completeness of information, importance of information
- Reliability of information: General satisfaction with the information received, honest statement in the financial report, impartiality of the report
- Usability of financial report: Understandability of information, comparability of information, reliability of information
- Effectiveness of financial reports: Decision-making for the future (future planning), appointment of managers based on expertise and experience, and consideration of reports in government decisions
- Efficiency of financial reports: Using financial and non-financial resources of parts of society to increase the efficiency of financial reports (for example, economic reporting), promotion and application of accepted financial methods in accordance with the latest FASB amendments

The conduct of this research has also faced some limitations. The first limitation is related to the inherent limitation of the questionnaire in data collection; Accordingly, respondents may not be sufficiently accurate/focused when answering the questionnaire questions for various reasons, or their conditions, moods, and spirits may change under the influence of environmental conditions in such a way that they do not understand the answers correctly, which is beyond the researcher's control. The last limitation is that the present study is spatially limited to a specific part of Iran and cannot be considered a complete representative of the entire country. Future researchers are advised to conduct research on "Providing a qualitative model of financial reporting in the public sector with a meta-synthesis approach and interpretive structural modeling."

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