THE ROLE OF DIGITAL GOVERNANCE IN REDUCING FINANCIAL AND ADMINISTRATIVE CORRUPTION RISKS IN GOVERNMENT UNITS

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Abstract. This study examines the role of digital governance in reducing financial and administrative corruption risks in government units. It focuses on four dimensions of digital governance: digital transparency, digital accountability, electronic oversight, and the quality of information systems. Data were collected through a questionnaire administered to employees and academic staff working in or associated with government institutions. Of 110 questionnaires received, 100 valid responses were retained for statistical analysis. The study employed descriptive statistics, Pearson correlation analysis, and multiple regression analysis. The results indicate a strong and statistically significant positive association between overall digital governance and the perceived reduction of financial and administrative corruption risks ($r = 0.761$, $p < 0.001$). The regression model was statistically significant and explained 86.2% of the variance in the dependent variable ($R^2 = 0.862$). At the dimension level, the quality of information systems and digital accountability showed significant positive effects, while electronic oversight was not statistically significant and digital transparency displayed a significant negative coefficient in the multivariate model. These findings suggest that digital governance can contribute to strengthening accountability, information quality, and institutional control, although the effects of individual dimensions are heterogeneous. The study recommends improving digital infrastructure, strengthening cybersecurity, enhancing digital accountability mechanisms, and updating the regulatory framework supporting digital governance in government institutions.

Keywords: digital governance; financial corruption; administrative corruption; transparency; accountability; government units.

РОЛЬ ЦИФРОВОГО УПРАВЛЕНИЯ В СНИЖЕНИИ РИСКОВ ФИНАНСОВОЙ И АДМИНИСТРАТИВНОЙ КОРРУПЦИИ В ГОСУДАРСТВЕННЫХ УЧРЕЖДЕНИЯХ

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Аннотация. В исследовании рассматривается роль цифрового управления в снижении рисков финансовой и административной коррупции в государственных учреждениях. Основное внимание уделено четырем направлениям цифрового управления: цифровой прозрачности, цифровой подотчетности, электронному контролю и качеству информационных систем. Данные были собраны с помощью анкетирования сотрудников и преподавателей, работающих в государственных учреждениях или связанных с ними. Из 110 полученных анкет 100 были признаны пригодными для статистического анализа. В исследовании использовались методы описательной статистики, корреляционный анализ Пирсона и множественный регрессионный анализ. Результаты показали сильную и статистически значимую положительную связь между общим уровнем цифрового управления и воспринимаемым снижением рисков финансовой и административной коррупции ($r = 0{,}761$; $p < 0{,}001$). Регрессионная модель была статистически значимой и объясняла 86,2% вариации зависимой переменной ($R^2 = 0{,}862$). На уровне отдельных компонентов качество информационных систем и цифровая подотчетность показали статистически значимые положительные эффекты, тогда

как электронный контроль оказался статистически незначимым, а цифровая прозрачность продемонстрировала значимый отрицательный коэффициент в многомерной модели. Полученные результаты свидетельствуют о том, что цифровое управление может способствовать укреплению подотчетности, повышению качества информации и усилению институционального контроля, хотя влияние отдельных его компонентов неоднородно. В исследовании рекомендуется совершенствовать цифровую инфраструктуру, усиливать кибербезопасность, развивать механизмы цифровой подотчетности и актуализировать нормативно-правовую базу, регулирующую цифровое управление в государственных учреждениях.

Ключевые слова: цифровое управление; финансовая коррупция; административная коррупция; прозрачность; подотчетность; государственные учреждения.

Introduction

Digital governance has become increasingly important in public administration as government institutions expand the use of digital technologies in service delivery, financial management, information processing, and institutional oversight. Digital systems may improve transparency, accountability, traceability, and access to information while reducing some opportunities for discretionary administrative practices. At the same time, the effectiveness of digital governance depends on the quality of information systems, institutional accountability mechanisms, electronic oversight, and the way digital technologies are implemented within public organizations.

Research Problem

Despite the increasing adoption of digital transformation strategies in the public sector, government institutions may continue to face challenges related to transparency, accountability, administrative control, and financial and administrative corruption risks. This creates a need to examine whether higher levels of digital governance are associated with stronger perceptions of corruption-risk reduction within governmental organizations.

The study therefore addresses the following research question:

To what extent is digital governance associated with the perceived reduction of financial and administrative corruption risks in government units?

Research Objectives

The study aims to:

1. Clarify the concept of digital governance and its application within government institutions.
2. Identify the principal forms and risks of financial and administrative corruption discussed in the relevant literature.
3. Examine the roles of digital transparency, digital accountability, electronic oversight, and information-system quality within the digital-governance framework.
4. Examine the relationship between digital governance and the perceived reduction of financial and administrative corruption risks.

Research Importance

The importance of this study lies in linking digital-governance practices with perceptions of financial and administrative corruption risks in governmental organizations. It contributes to the accounting and administrative literature by examining several dimensions of digital governance within a single empirical framework. The findings may also provide practical indications for government institutions seeking to improve transparency, accountability, information quality, and institutional oversight through digital transformation.

Research Hypothesis

The main research hypothesis is formulated as follows:

H1: There is a statistically significant relationship between digital governance and the perceived reduction of financial and administrative corruption risks in government units.

Research Methodology

This study adopts a quantitative, survey-based research design to examine the relationship between digital governance and the perceived reduction of financial and administrative corruption risks in government units. Primary data were collected through an electronic questionnaire administered to employees and academic staff associated with governmental organizations. The respondents represented professional fields relevant to the study, including accounting, business administration, finance, and banking.

The questionnaire was structured around two main variables. The independent variable, digital governance, was measured through four dimensions: digital transparency, digital accountability, electronic oversight, and the quality of information systems. The dependent variable was the perceived reduction of financial and administrative corruption risks. Responses were measured using a five-point Likert scale ranging from strongly disagree to strongly agree.

A total of 110 completed questionnaires were received. Ten questionnaires were excluded because they were incomplete, leaving 100 valid responses for the final statistical analysis. Cronbach's alpha was used to assess internal consistency. Descriptive statistics were used to summarize respondents' evaluations of the study variables, Pearson's correlation coefficient was used to examine the relationship between the main variables, and multiple regression analysis was used to assess the statistical associations between the individual dimensions of digital governance and the dependent variable. Statistical significance was evaluated at the 0.05 level.

Previous Studies

Previous research has generally emphasized the potential contribution of digital technologies and governance mechanisms to institutional performance, accountability, oversight, and the reduction of opportunities for administrative irregularities. Hamad and Saeed (2020) examined electronic governance in an applied institutional context and highlighted its relationship with organizational performance. More recently, Jassim et al. (2025) examined the application of electronic governance systems in relation to bribery and embezzlement risks in a governmental banking context.

The present study extends this line of research by examining four dimensions of digital governance—digital transparency, digital accountability, electronic oversight, and the quality of information systems—and their statistical relationship with respondents' perceptions of financial and administrative corruption-risk reduction.

Theoretical Framework

First: The Conceptual Framework of Digital Governance

Governance is generally associated with the structures, rules, and practices through which organizations are directed, monitored, and held accountable. In public institutions, governance is particularly relevant to transparency, accountability, institutional performance, and the responsible management of public resources.

The World Bank describes governance in terms of the manner in which authority is exercised in the management of a country's economic and social resources for development (World Bank, **1992**, p. 1). The OECD also emphasizes the importance of rules and practices that support transparency, accountability, and effective institutional performance (OECD, 2004, p. 11).

In the context of public administration, **digital governance** refers to the use and management of digital technologies, information systems, and electronic processes to support institutional decision-making, service delivery, transparency, accountability, and administrative control. It extends beyond the simple introduction of technology by incorporating the institutional rules, responsibilities, and oversight mechanisms that guide the use of digital systems.

Digital governance may therefore contribute to more efficient administrative processes, improved documentation and traceability, better access to information, and stronger institutional oversight. Its effectiveness, however, depends on organizational capacity, information-system quality, appropriate regulation, cybersecurity, and accountability mechanisms.

Objectives of Digital Governance

Digital governance may serve both internal institutional objectives and broader public-service objectives (Bousaadia, 2022, pp. 59–60).

Internal objectives include:

a) improving the efficiency of administrative procedures and reducing transaction-processing time;

b) supporting an effective digital working environment through appropriate information and communication technologies;

c) strengthening transparency and accountability within institutional processes;

d) improving monitoring, performance evaluation, and administrative oversight; and

e) reducing opportunities for improper discretionary practices by increasing automation, documentation, and traceability.

External objectives include:

a) improving the accessibility and efficiency of public services;

b) facilitating communication between government institutions and citizens;

c) reducing unnecessary administrative complexity; and

d) supporting more efficient electronic interaction among citizens, businesses, and government bodies.

Dimensions of Digital Governance

The literature identifies several dimensions of digital governance, including technological infrastructure and operational processes, management and authority structures, accountability and transparency, and digital risk management. These dimensions provide a broader theoretical context for understanding digital governance in public institutions. In the empirical part of the present study, however, digital governance was operationalized through four survey-based dimensions: digital transparency, digital accountability, electronic oversight, and the quality of information systems.

IT infrastructure and operational processes. IT architecture refers to an integrated set of technological choices designed to support organizational needs, while IT infrastructure represents the shared technological services that provide the foundation for institutional digital capabilities (Barbosa et al., 2014, p. 402). Operational processes include the activities and procedures through which organizational work is performed using human, financial, and technological resources (Al-Otaibi and Al-Mufeez, 2021, p. 200). Effective digital governance therefore requires adequate infrastructure, qualified personnel, and appropriate financial resources to support the development and maintenance of digital systems (Hamad and Saeed, 2020, pp. 243–244).

Management and authorities. The effectiveness of digital governance depends on how decisions are made, responsibilities are distributed, and technological resources are managed within the organization. Senior management plays an important role in establishing organizational structures, defining responsibilities, and ensuring that information technology supports institutional strategies and objectives (Al-Samman and Al-Jubouri, 2016, p. 128). Effective governance also requires coordination among relevant stakeholders and clearly defined authority, control, roles, and responsibilities in relation to the use of information technology (Ako-Na and Singh, 2019, p. 2).

Accountability and transparency. Accountability is closely related to administrative reform, transparency, oversight, and performance evaluation. It includes mechanisms through which institutional performance can be reviewed and compared with established objectives and standards (Al-Otaibi and Al-Mufeez, 2021, p. 199). In this context, digital governance can support disclosure, transparency, and accountability in decision-making and may contribute to improving the efficiency and effectiveness of public services (Boulghalb, 2022, p. 720).

Digital risk management. Digital governance also includes policies and procedures designed to manage risks related to information systems, cybersecurity, data protection, and the use of digital technologies. Such mechanisms can help institutions identify, assess, and manage digital risks and

align information-security practices with broader institutional objectives (Abdel Latif Mohammed, 2022, p. 2425).

Second: The Risks of Financial and Administrative Corruption in Government Units

The Concept of Financial and Administrative Corruption

Financial and administrative corruption is a complex phenomenon that can affect the performance, efficiency, and integrity of public institutions. Its forms and intensity vary across countries and sectors, while its causes may be economic, administrative, political, social, or legal.

In general, corruption refers to the misuse of authority, public office, or institutional resources for private or unauthorized benefit. Administrative corruption is associated with improper conduct by public employees in the performance of their official duties, including violations of rules, abuse of authority, favoritism, and failure to perform assigned responsibilities appropriately.

Administrative corruption may take different forms, including misuse of working time, failure to perform official duties, improper disclosure of institutional information, abuse of authority, and prioritization of personal interests over institutional objectives. Atallah Khalil (2008, p. 35) links administrative corruption to weaknesses in compliance with organizational rules and the predominance of personal interests over the interests of the institution.

Financial corruption refers to violations involving public funds, financial regulations, accounting procedures, and financial oversight. Its manifestations may include bribery, embezzlement, fraud, manipulation of financial records, and tax evasion (Mahmoud Hussein Al-Wadi, 2010, p. 214).

Causes of Financial and Administrative Corruption

The literature identifies a number of factors that may contribute to financial and administrative corruption. These factors can be broadly classified as economic, administrative, political, and social or legal factors.

A) Economic factors. Economic conditions may influence the risk of corruption, particularly where there are weaknesses in transparency, accountability, competition, or public-sector remuneration. Government intervention in economic activity, complex administrative procedures, monopolistic conditions, inadequate accountability mechanisms, and low public-sector wages may create environments in which opportunities for improper practices increase (Mansouran, 2006, pp. 41–43).

B) Administrative factors. Administrative causes may include weak oversight, inadequate enforcement of regulations, unclear organizational structures, overlapping responsibilities, insufficient staffing, excessive workloads, weak professional capacity, and deficiencies in pay and incentive systems (Subhi, 2007, pp. 197–198). Such conditions may reduce the effectiveness of internal control and increase the risk of administrative and financial irregularities.

C) Political factors. Political and institutional conditions may also affect the effectiveness of anti-corruption mechanisms. Weak transparency in government transactions, insufficient oversight, inconsistent application of rules, and limited commitment to accountability may increase the likelihood of corrupt practices (Mansouran, 2006, pp. 41–43).

D) Social, cultural, and legal factors. Social relationships, informal networks, complex legislation, unclear regulatory procedures, and weak enforcement of penalties may also contribute to corruption risks. When recruitment, contracting, or administrative decisions are influenced by personal relationships rather than clearly defined professional criteria, institutional integrity may be weakened.

Third: Manifestations of Financial and Administrative Corruption in the Government Sector

Financial and administrative corruption can take different forms depending on the institutional and regulatory environment. Common manifestations include bribery, favoritism, nepotism, abuse of

authority, embezzlement, fraud, forgery, money laundering, tax evasion, and manipulation of public contracts or financial procedures.

1. **Bribery:** The provision or acceptance of an improper financial or non-financial benefit in exchange for influencing an official decision, transaction, or service.
2. **Nepotism and favoritism:** The preferential treatment of individuals or groups on the basis of personal, family, social, or other non-professional relationships rather than objective administrative criteria.
3. **Wasta or improper intercession:** The use of personal influence to obtain an appointment, contract, service, or administrative advantage that would not otherwise be obtained through regular procedures.
4. **Extortion and forgery:** The misuse of official authority to obtain improper benefits, together with the falsification or manipulation of documents, records, certificates, or other official information (Mahmoud Hussein Al-Wadi, 2010, pp. 215–216).
5. **Embezzlement and misuse of public funds:** The unauthorized appropriation, diversion, or use of public resources by individuals entrusted with their management.
6. **Money laundering:** The process of concealing or disguising the illegal origin of funds in order to make them appear legitimate (Nawaf Salem Kanaan, 2008, p. 106).
7. **Tax evasion and financial fraud:** Deliberate actions intended to avoid legally required financial obligations or to manipulate financial information for unlawful benefit.
8. **Manipulation of public procurement and contracts:** The improper influence of tendering, contracting, purchasing, or investment procedures in favor of particular individuals or organizations.

These manifestations may weaken institutional performance, reduce public confidence, increase financial losses, and undermine the effectiveness of governmental control systems.

The Role of Digital Governance in Reducing Corruption Risks

Digital governance may contribute to reducing opportunities for financial and administrative corruption by increasing the traceability of transactions, reducing unnecessary direct contact between service providers and citizens, improving access to information, and strengthening institutional oversight. Digital systems can also create electronic records that facilitate the monitoring and auditing of financial and administrative activities.

Important mechanisms through which digital governance may support anti-corruption efforts include (Ali et al., 2025, p. 218):

- **Reducing unnecessary face-to-face interaction:** Electronic service platforms can reduce dependence on direct interaction between citizens and employees, thereby limiting some opportunities for informal payments or improper influence.

- **Enhancing transparency and accountability:** Digital systems can improve access to administrative and financial information and facilitate monitoring by authorized institutions and stakeholders.

- **Electronic monitoring and audit trails:** Digital records can make transactions easier to trace and review, supporting internal control and audit procedures.

- **Digitalization of procurement and administrative procedures:** Electronic systems may help standardize processes, document decision-making stages, and reduce opportunities for discretionary manipulation.

- **Electronic disclosure of information:** Government institutions can use digital platforms to publish relevant laws, regulations, procedures, reports, and other information of public interest.

- **Secure reporting mechanisms:** Digital channels can provide additional means for reporting suspected irregularities while supporting confidentiality and documentation.

The effectiveness of these mechanisms nevertheless depends on the quality of the information systems, the strength of accountability procedures, staff capacity, cybersecurity, and the institutional framework within which digital governance operates.

The Applied Study

Research Population and Sample

The study population consisted of employees and academic staff associated with governmental organizations, particularly individuals with professional backgrounds in accounting, business administration, finance, and banking. Data were collected electronically through a structured questionnaire.

A total of 110 completed questionnaires were received. Ten questionnaires were excluded because they were incomplete, leaving **100 valid responses** for the final statistical analysis.

Research Instrument and Data Analysis

The questionnaire was used as the primary data-collection instrument. It was organized around the variables and dimensions examined in the study. Responses were measured using a **five-point Likert scale**, ranging from strongly disagree to strongly agree.

The independent variable, digital governance, was measured through four dimensions:

- digital transparency;
- digital accountability;
- electronic oversight;
- quality of information systems.

The dependent variable was the **perceived reduction of financial and administrative corruption risks**.

The statistical analysis included descriptive statistics, Cronbach's alpha reliability analysis, Pearson correlation analysis, and multiple regression analysis. Statistical significance was evaluated at the **0.05 level**.

Processing the Questionnaire Data and Analyzing the Results

Reliability Test

Cronbach's alpha was used to assess the internal consistency of the questionnaire as a whole and of its individual dimensions. The results are presented in Table 1.

Reliability Test

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Table 1. Reliability Test Results (Cronbach's Alpha)

Variable / Dimension	Number of Items	Cronbach's Alpha	Reliability Level
Digital transparency	5	0.356	Weak
Digital accountability	5	0.414	Weak
Electronic oversight	5	0.786	Good
Quality of information systems	5	0.705	Acceptable
Perceived reduction of financial and administrative corruption risks	10	0.858	High
Questionnaire as a whole	30	0.911	Very high

The questionnaire as a whole demonstrated high internal consistency, with a Cronbach's alpha of 0.911. Reliability varied across the individual dimensions. The perceived corruption-risk reduction scale showed high reliability ($\alpha = 0.858$), electronic oversight showed good reliability ($\alpha = 0.786$), and the quality of information systems showed acceptable reliability ($\alpha = 0.705$). In contrast, digital transparency ($\alpha = 0.356$) and digital accountability ($\alpha = 0.414$) showed low internal consistency. Therefore, results involving these two dimensions should be interpreted with caution.

Descriptive Statistics

Axis One: Digital Governance

Digital governance was examined through four dimensions.

Table 2. Descriptive Statistics for Digital Governance Dimensions

Dimension	Items	Mean	Standard Deviation
Digital transparency	Q1–Q5	3.90	0.93
Digital accountability	Q6–Q10	3.69	1.10
Electronic oversight	Q11–Q15	3.86	1.10
Quality of information systems	Q16–Q20	4.01	1.09

All four dimensions recorded mean scores above the midpoint of the five-point Likert scale (3). The quality of information systems recorded the highest mean (4.01), followed by digital transparency (3.90), electronic oversight (3.86), and digital accountability (3.69). These results indicate generally positive respondent perceptions of digital governance practices in the organizations represented in the sample. However, the results for digital transparency and digital accountability should be interpreted cautiously because of their comparatively low internal consistency.

Axis Two: Perceived Reduction of Financial and Administrative Corruption Risks

Table 3. Descriptive Statistics for the Dependent Variable

Axis	Items	Mean	Standard Deviation
Perceived reduction of financial and administrative corruption risks	Q21–Q30	4.08	1.06

The dependent variable recorded a mean score of 4.08, which is above the midpoint of the five-point scale. This indicates that respondents generally perceived digital governance as being associated with a reduction in financial and administrative corruption risks. The result reflects respondents' perceptions and should not be interpreted as a direct measure of actual changes in corruption levels.

Pearson Correlation Analysis

Pearson's correlation coefficient was calculated to examine the relationship between overall digital governance and the perceived reduction of financial and administrative corruption risks.

Table 4. Pearson Correlation Results

Variables	Correlation Coefficient (r)	Significance (p)	Result
Digital governance × perceived reduction of financial and administrative corruption risks	0.761	< 0.001	Statistically significant

The results show a strong positive correlation between overall digital governance and the perceived reduction of financial and administrative corruption risks ($r = 0.761$, $p < 0.001$). This indicates that higher reported levels of digital governance were associated with higher perceived levels of corruption-risk reduction among the respondents. The correlation demonstrates an association between the two variables and does not, by itself, establish a causal relationship.

Multiple Regression Analysis

Multiple regression analysis was conducted to examine the statistical association between the four dimensions of digital governance and the perceived reduction of financial and administrative corruption risks.

Table 5. Multiple Regression Model Summary

Indicator	Value
R	0.928
R^2	0.862
Adjusted R^2	0.856
F	148.700

Indicator	Value
p-value	< 0.001

The multiple regression model was statistically significant ($F = 148.700$, $p < 0.001$). The coefficient of determination ($R^2 = 0.862$) indicates that the four digital-governance dimensions included in the model jointly accounted for 86.2% of the variance in respondents' scores on the perceived reduction of financial and administrative corruption risks.

Table 6. Multiple Regression Coefficients

Dimension	Unstandardized B	t	p-value	Result
Digital transparency	-0.387	-6.005	< 0.001	Significant
Digital accountability	0.309	3.582	0.001	Significant
Electronic oversight	-0.080	-0.944	0.347	Not significant
Quality of information systems	0.802	9.697	< 0.001	Significant

The regression results indicate that the quality of information systems had a statistically significant positive coefficient ($B = 0.802$, $p < 0.001$). Digital accountability also showed a statistically significant positive coefficient ($B = 0.309$, $p = 0.001$).

Electronic oversight did not show a statistically significant independent association with the dependent variable in the multivariate model ($B = -0.080$, $p = 0.347$).

Digital transparency showed a statistically significant negative coefficient ($B = -0.387$, $p < 0.001$). Given the low internal consistency of the digital transparency scale ($\alpha = 0.356$), this result should be interpreted with particular caution. The negative coefficient should not be taken as evidence that transparency itself increases corruption risks; rather, it represents the statistical relationship observed within this specific multivariate model and sample.

Overall, the regression findings indicate that the relationships between the individual dimensions of digital governance and perceived corruption-risk reduction were heterogeneous. The quality of information systems and digital accountability showed significant positive associations, electronic oversight was not statistically significant, and the digital transparency coefficient requires cautious interpretation because of the limited reliability of that dimension.

Conclusion

This study examined the relationship between digital governance and the perceived reduction of financial and administrative corruption risks in government units. The analysis was based on responses from employees and academic staff associated with governmental organizations and focused on four dimensions of digital governance: digital transparency, digital accountability, electronic oversight, and the quality of information systems.

The descriptive results showed generally positive respondent perceptions of digital governance practices. Pearson's correlation analysis indicated a statistically significant positive association between overall digital governance and the perceived reduction of financial and administrative corruption risks ($r = 0.761$, $p < 0.001$).

The multiple regression model was statistically significant and accounted for 86.2% of the variance in respondents' scores on perceived corruption-risk reduction. Among the individual dimensions, the quality of information systems and digital accountability showed statistically significant positive coefficients, while electronic oversight was not statistically significant. Digital transparency showed a significant negative coefficient; however, because this dimension demonstrated low internal consistency, this result should be interpreted with caution.

Overall, the findings suggest that digital governance may support institutional efforts to strengthen accountability, improve information quality, and reduce perceived opportunities for financial and administrative corruption. However, the results reflect respondents' perceptions and

statistical associations and should not be interpreted as direct evidence of a causal reduction in actual corruption levels.

Recommendations

Based on the findings of the study, the following recommendations are proposed:

- Government institutions should continue improving their digital infrastructure and the quality and reliability of information systems.
- Digital accountability mechanisms should be strengthened and more closely integrated with institutional performance monitoring and evaluation.
- Electronic administrative and financial procedures should be further developed in order to improve traceability, documentation, and oversight.
- Relevant financial and administrative information should be made accessible through appropriate digital disclosure mechanisms in order to support transparency and accountability.
- Employees should receive regular training in the effective and secure use of digital systems.
- Future studies should use larger and more diverse samples and further examine the reliability and measurement of individual digital-governance dimensions.

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