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Evaluation Process: Double Blind Review pelo SEER/OJS

Public Governance: Systematic Review of its Application to Public Entities

ABSTRACT

Objective: The study aimed to characterize the state of the art in the application of governance to public sector entities.

Method: An analysis of national and international scientific production about the subject was carried out. For this, the Web of Science platform was used for data collection, adopting the systematic literature review as research procedure by using the search descriptor “public governance”. Year and language limitations of the publication were not established. Fourteen articles were systematically selected and analyzed.


Originality/Relevance: It is highlighted that literature reviews on governance applied to public entities in a systematic way are little explored and it is important to know the results of scientific research, as well as the possibilities of research in the area.


Results: Based on the results obtained from the articles selected in the systematic review, it could be seen that, in general, public entities are concerned with meeting legal aspects and, for that, they lack knowledge about the concepts of public governance. Research has also shown that the implementation of governance principles is one of the main determinants of sustainable economic growth and can bring results that go beyond the management of public institutions, and can improve the quality of public services.

Theoretical/Methodological contributions: The research generates theoretical and practical contributions, since it assists both researchers in detecting literature gaps to be explored in future research; and professionals, providing an overview of the public entities’ scenario.

Keywords: Public Governance. Public entities. Systematic review.

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Received: May 27, 2021
Revised: February 18, 2022
Accepted: June 20, 2022
Published: November 30, 2022



How to Cite (APA)

Castro, M. C. C. S., Barbosa Neto, J. E., & Cunha, J. V. A. (2022). Public Governance: Systematic Review of its Application to Public Entities. *Revista Contabilidade, Gestão e Governança*, 25 (2), 215-235. <http://dx.doi.org/10.51341/cgg.v25i2.2695>

1 INTRODUCTION

Corporate governance can be considered as a set of internal and external incentive and control mechanisms, aiming at minimizing costs resulting from agency conflict (Saito & Silveira, 2008). In general, corporate governance can be described as a set of rules intended to minimize agency problems and a set of mechanisms instituted to make control truly act in favor of the parties with legal rights on the company, minimizing the opportunism of agents (Carvalho, 2002). For Oliveira, Pisa and Augustinho (2016), it addresses form and set of instruments and mechanisms adopted to organize, administer and manage a company.

Governance in corporate context means a set of principles that seek to increase control efficiency by its several users on private organizations (Secchi, 2009). Seminal studies on governance area were developed by Coase (1991) and improved by Williamson (1975). According to these authors, governance would designate the devices operationalized by the company to conduct efficient coordinations involving two records: internal protocols, where the company develops its networks and questions internal hierarchies; and contracts and application of rules, where it is open to outsourcing (Matias-Pereira, 2010). For companies, governance is classified as Corporate Governance (Raquel, 2012).

The basis of corporate governance is made up of some principles like: accountability, transparency, legal compliance, and sense of justice, in addition to equality and ethics. It is worth highlighting that corporate governance main objective is conflict mitigation by means of the principles that ground good practices (Ribeiro & Santos, 2015). These principles and practices must also be observed by public sector entities. For Castro e Silva (2017) the Public Administration role is to manage public funds efficiently, aiming to meet the society's interests. However, private interests of public managers can influence their decision making. Public governance is linked to socio-political, financial-economic, and administrative-institutional changes, since it seeks to consolidate the social co-production and co-management in public management, emphasizing active participation, joint actions and inclusion of citizens in politics, generating public spaces for social participation and control (Pereira & Ckagnazaroff, 2021).

With a different view of public governance, the New Public Governance (NPG) recognizes a fragmented and uncertain nature in the 21st century public management, which is linked to organizational sociology and network theory. Thus, it would be more concerned with a "relational organization", both for a plural state, where interdependent actors contribute to public service rendering, and for a pluralist state, where several processes inform the system of policy formulation (Osborne, 2006). Thereby, public governance as model can contribute to consolidate a more inclusive democracy that addresses the construction of political citizens and expansion of the public sphere (Pereira & Ckagnazaroff, 2021).

According to the Federal Court of Accounts ([TCU], 2014), governance in the public sector constitutes a set of mechanisms of leadership, strategy and control implemented to assess, direct, and monitor management, aiming at conducting public policies and rendering of services for the society.

A more intense debate on governance in the public sector arises in 1992 from a study disclosed by the World Bank called Governance and Development. In addition to the World Bank, other international organizations started to participate in the debate on public governance. Matias-Pereira (2010) mentions the study by the International Federation of Accountants (IFAC), called Governance in the public sector: A governing body perspective, which brings fundamental governance principles to be observed by public entities, as well as the dimensions that public administration entities should adopt.

In the Brazilian scenario, Oliveira e Pisa (2015) highlight that, since the 1990s, there was a restructuring of the State intended to make it more oriented to social aspects, seeking to consolidate a “new” relation between State and society. With that, there was a pursuit to implement governance concepts to improve the communication with the society, and promote actions that would ease more participation of the citizen and accountability of public agents.

Governance applied to the public sector has also gained attention in the academic and scientific environment (Cappellesso, Figueiredo, Lima, 2016). In this regard, it is important to get to know the topic state of the art. In this context, a literature review can be made, which is important, not only to define the research problem, but to know the current state of studies, eventual gaps, and the contribution to be made for the development of this knowledge. Conforto, Amaral and Silva (2011) emphasize the relevance of investigating and broadly understanding the existing body of knowledge before starting a new research.

For Lunkes, Feliu and Rosa (2013) a research is not justified only for the perception that science development depends on studies capable of producing a set of substantive knowledges, but also for the incorporation of new researchers dedicated to critically analyze the scientific production generated. In view of that, one idea that has been developed in many studies is the combination of results of independent studies to produce a more general knowledge on the theme, by means of systematic reviews.

The amount and complexity of information on a given theme, as well as the limited time of professionals, make necessary the development of processes that will provide alternatives to access scientific research results. Moreover, the systematic review promotes the update of this professionals, since it synthesizes a broad body of knowledge, and helps explain the differences across studies on one same issue (Manes & Flach, 2012). Studies of this nature serve as tool to diagnose and investigate the strengthening of public governance and detect the structure and evolution of this scientific field (Lunkes et al., 2013). Given the above, the importance of systematic reviews for the scientific advance and for the different users in the decision-making process is outstanding.

In this context, this paper aims at characterizing the state of the art in the application of governance to public entities. For such, the national and international scientific production on the theme was analyzed, surveyed based on a systematic literature review.

Empirical investigation enables the assessment of the impact generated by the adoption of governance in public entities, and it also contributes to identify the consequences of its implementation. With the recent history of corporate scandals, both in public and private entities, construction of governance mechanisms in these organizations is necessary.

This study intends to contribute, theoretically, with the literature by compiling national and international studies that analyzed governance implementation in public entities, seeking to demonstrate how it is being developed, as well as the aspects that need further development. Igarashi, Igarashi and Borges (2015) state that systematic review, because it adds more rigor to scientific studies, has assigned growing importance to social sciences, which can be considered an important contribution to the scientific community.

The survey of the themes studied, methodologies adopted, and the analysis of these studies' results can demonstrate how researches on public sector governance have been conducted, and provide suggestions for future studies.

2 THEORETICAL REFERENCE

2.1 Public governance

The origin of governance is associated to the moment when organizations were no longer directly managed by their owners, who transferred their administration to third parties, to who authority and power were delegated to administer their resources. In many cases there is divergence of interests between owners and administrators, which, due to information, power and authority asymmetry, may lead to conflict of interest, since both attempt to maximize their own benefits (TCU, 2014). This conflict is called agency conflict, and is present in all types of organizations.

For Castro and Silva (2017), resource control and management by Public Administration are characterized as potential agency problem, since there is no guarantee of the parties' interests' alignment. To facilitate the convergence of interests and convey security to owners regarding the public management results, governance mechanisms applied to the public sector can be used.

In Brazil, since the 1990s, with the bankruptcy of some open companies and liquidation by the Central Bank of large private banks, important fraud schemes in accounting records came out (Carvalho, 2002). Such processes caused increasing demand for improvement in corporate governance standards, a fact that ended up in the publication of the first code on corporate governance, prepared by the Brazilian Institute of Corporate Governance (IBGC) in 1999.

According to IBGC, though the code was developed with focus on the private sector, the document used the term "organizations" in order to make it more comprehensive and adaptable to other types of organization, like third sector, state-owned companies and government bodies (TCU, 2014). In this sense, not only private organization should adopt good governance practices, but governments and public institutions should also do so, since there may be conflicts of interests in the public sector as well.

The New Public Management and fiscal crisis in the 1980s provided a favorable scenario for the discussion on governance in the public sphere (Cappellesso *et al.*, 2016). The mentioned crisis demanded new international economic and political arrangement intended to make the State more efficient, and resulted in the establishment of basic principles that guide good governance practices in public organizations (IFAC, 2001): transparency, integrity, and accountability (TCU, 2014).

Despite the advance that such structures mean for the improvement in governance capacity and management of the Brazilian state, it is important to recognize that, to meet social demands is fundamental to further strengthen governance mechanisms in order to reduce the distance between State and society. The society must play its role as the main party interested in the State results and demand from it new structures for it to play the role of assessment, direction, and monitoring of the actions. Due to that, it is expected from government leadership a more ethical and professional behavior focused on achieving results aligned with the society's expectations (TCU, 2014).

2.2 Systematic Review

According to Cook, Mulrow and Haynes (1997), literature review can be classified as narrative or systematic. Narrative review is the one that describes in simple terms the studies that address a given subject. Systematic review, on the other hand, is based on the application of methods with greater scientific rigor, and can achieve better results, reducing the researcher bias.

The systematic review is acknowledged for being methodical, transparent, and replicable. Systematic review has often been used in health area, and has recently gained adepts in management research (Conforto et al., 2011). A systematic review, as well as other types of review study, is a research method that uses the literature on a given theme as data source. This type of investigation provides a summary of the results of studies on a specific theme, using explicit and systematized methods to research, critically assess and synthesize the information obtained. Systematic reviews are particularly useful to integrate information from a set of studies conducted separately on a given theme, that may present conflicting and/or coincident results, as well as identify themes that need evidence, assisting in the orientation of future investigations (Akobeng, 2005; Sampaio & Mancini, 2007).

According to Galvão, Sawada e Trevisan (2004) the first phase of the process to conduct a systematic review is the protocol preparation, which ensures that the review will be developed with the same rigor as that of a research. The research protocol must include the following items: the review question; the papers' inclusion and exclusion criteria, strategies to search the studies, how they will be critically assessed, and how data will be collected and synthesized. The systematic review process adopted in this research followed the phases proposed in the study by Sampaio e Mancini (2007), presented in Figure 1.

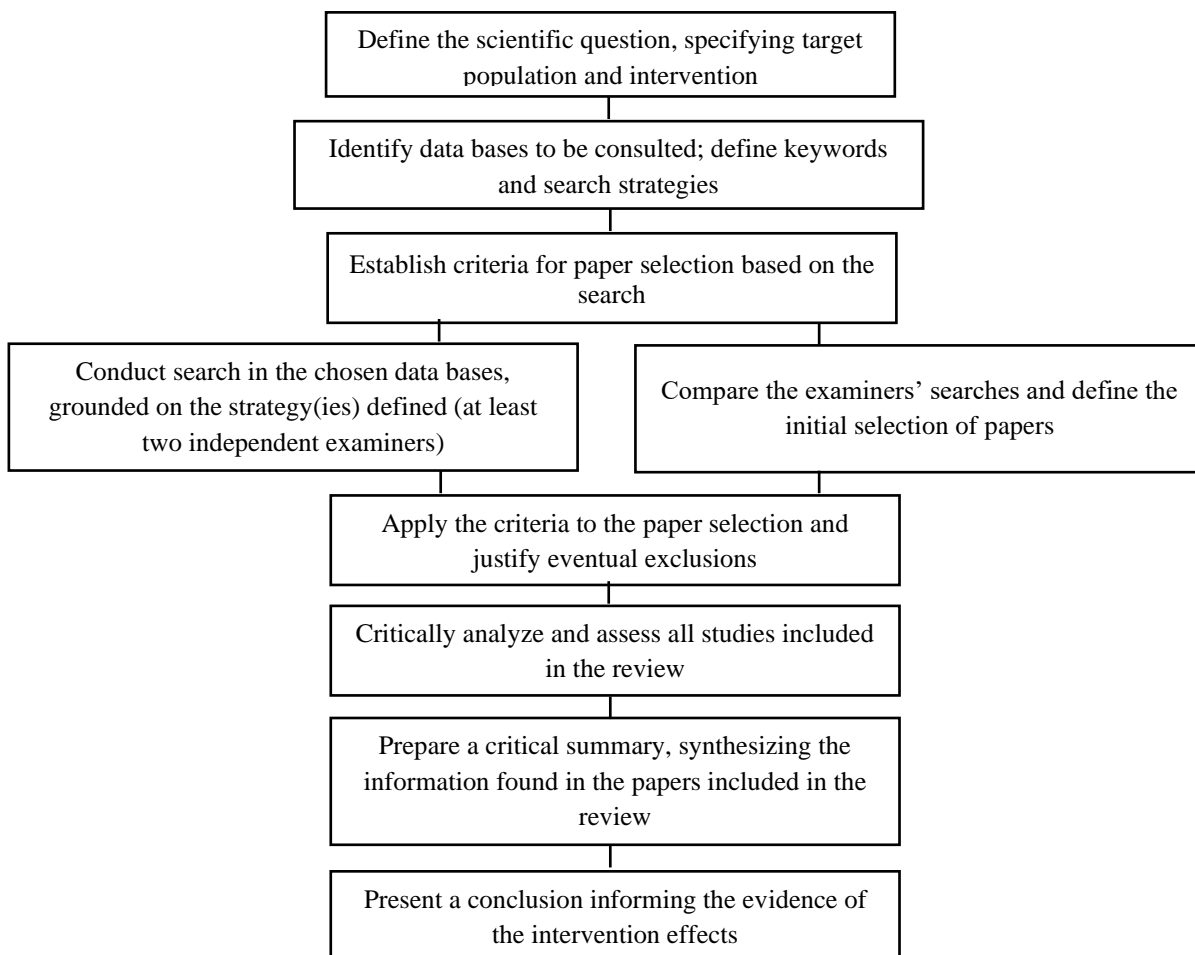


Figure 1. – Description of the literature systematic review

Source: Adapted from Sampaio e Mancini (2007).

According to Figure 1, the first step to develop a systematic review is the definition of the research question. Next, the researchers must be certain that all important papers or papers that may have some impact on the review conclusion are included. The search for evidence

starts with the definition of terms or keywords, followed by search strategies, definition of data bases and other sources of information to be researched (Sampaio & Mancini, 2007).

Studies were conducted using systematic review to understand the state of the art of governance applied to the public sector, seeking to analyze the relevance and eventual gaps for future research.

Struecker e Hoffmann (2017) characterized the state of the art of social participation associated to public services, with a systematic review of national and international literature. The conclusions suggest that the benefits generated by the participation process can be used as input for solutions intended to mitigate the challenges associated to social participation. The synthesis matrix resulting from the analysis can guide and encourage managers in initiatives for implantation.

Castelo, Castelo, Castelo, Araújo e Araújo (2018) conducted a systematic literature review on governance and performance in the public field. The results indicated prevalence of studies under positivist epistemology approach, showing a general and comprehensive view of the themes, which are concentrated in performance measurement models and governance indicators.

These studies reinforce the need to have researches developed that address the adoption of good governance practices in the public sector by implementing their basic principles and seeking to generate positive impact on the performance of several public entities, therefore, adding value to the society.

3 METHODOLOGY

Seeking to learn the scientific production on public governance, scientific papers were sought in national and international journals that addressed the application of governance to public entities. "Public governance" was defined as search descriptor. Time or language limitation was not determined because the intention was to observe the period when the theme started to generate interest in researchers and everything that is being published about it.

After the term definition, search was made on Web of Science platform, where all bases were selected. The platform was chosen because it is the first data base in this model that currently contemplates the access to multidisciplinary information of around twelve thousand major journals, with high impact on the research world (Martins, João, Marion, 2012). García e Ramírez (2004), on the other hand, state that it is internationally known as one of the best and most complete data bases.

The types of document selected were articles classified in social sciences field. The research was made in October 2019 and resulted in 503 articles. These articles were saved, with their titles, abstracts, sources, and authors.

The third step was the review and selection of studies. During the selection of studies, assessment of titles and abstracts of the articles saved after initial research must be made according to the inclusion and exclusion criteria defined in the research protocol. In case the title and abstract are not clarifying, the full article must be sought to avoid the risk of leaving important studies out of the review (Sampaio & Mancini, 2007).

Since the research objective is to characterize the state of the art of governance application to public entities, the criterion established in this research to include or exclude articles was that the research is related to the practical application of governance in public entities, so, only articles on this specific theme were selected and analyzed.

Based on the criteria established, a portfolio with 14 papers was selected for analysis. The papers excluded from the sample are theoretical papers or papers addressing themes related to public administration like: corruption, education, health services, citizen's perception of

public management, culture, welfarism, tax issues, waste management, budget management, among others, which are not specifically related to the analysis of governance application in public entities. In this phase, an initial bibliometric analysis was made, using Iramuteq software, to identify the main journals that publish articles on the theme, the number of publications, where they were published, main authors, among other aspects.

The next step of the systematic review, according to Sampaio e Mancini (2007) model, is the critical analysis and assessment of the studies included in the review. For the authors, the quality of a systematic review depends on the quality of studies included. The last step is result presentation (Sampaio & Mancini, 2007).

Figure 2 briefly presents a synthesis of the research methodology.

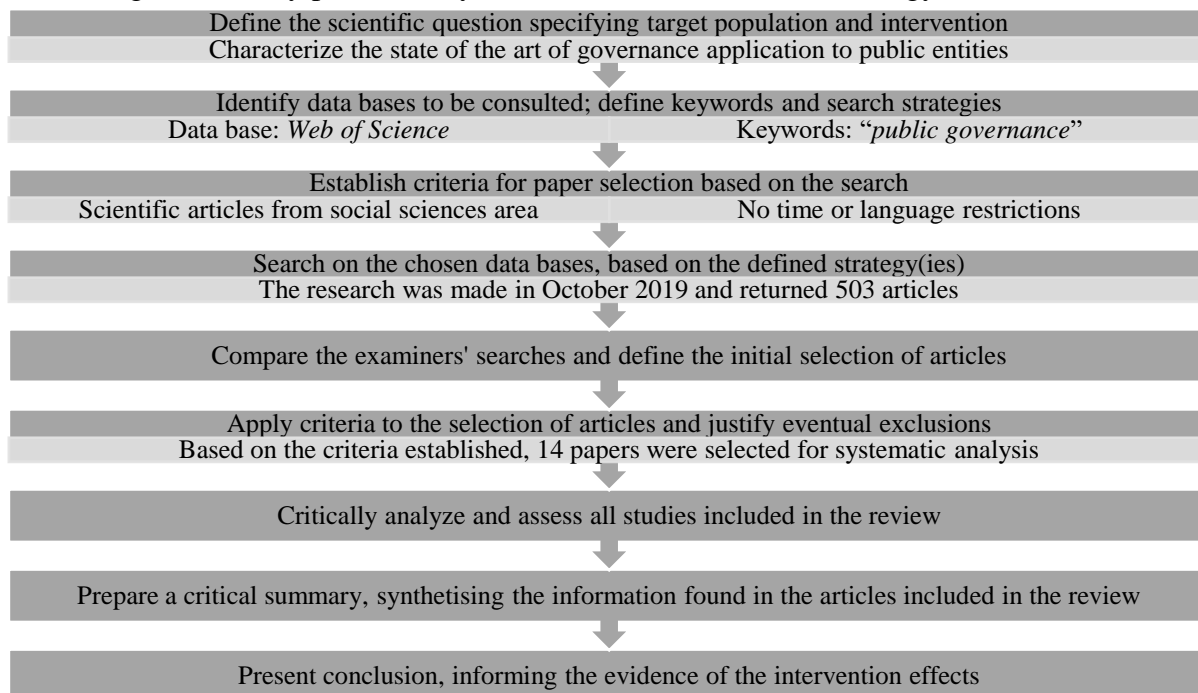


Figure 2. Research Methodological Synthesis

Source: Developed by the author based on Sampaio e Mancini (2007) and research data.

4 RESULTS AND DISCUSSION

After the application of the selection criteria established, 14 articles were selected to be systematically analyzed. First, a content analysis of all articles abstracts was made, which enabled the construction of a cloud of words, highlighting those that appear more frequently. Larger words are those with higher importance, that is, keywords. The result is presented in Figure 3.



Figure 3. Cloud of words from the textual corpus

Source: Research data

While analyzing the cloud of words, we can observe that the term defined as search descriptor for the research of articles, that is, public governance, is the one that appears more frequently, followed by result, study, management, reform, model and quality.

The use of terms like result, study, and management can be associated to researches that address investigation on public governance application intended to guide administrative actions to facilitate the achievement of results and generation of value to the society.

Public governance and governance for results are expressions increasingly used in the public sector managerial literature, and have strong and central meaning for the process of organizational change and measurement of the government sector performance (Ramos, Vieira, Paraboni, 2017).

Expressions like reform, model, and quality, on the other hand, can be associated to the reform process which the public administration is undergoing, with development and implementation, by several governments, of models such as the new public management, public governance and international standards of accounting applied to public entities.

A bibliometric analysis was later performed to identify characteristics that are common in the selected articles. As for the authors, they were not repeated in any of the articles analyzed, which may suggest that there is no sole researcher specifically dedicated to this theme, which, in turn, can demonstrate that this is timely research area.

As for the analysis of journals where the selected articles were published, the results are presented in Table 1.

Table 1

Journals that made up the sample

Journal	Occurrence	Country
Administração Pública e Gestão Social	2	Brazil
Revista de Administração Pública	2	Brazil
Revista do Serviço Público	2	Brazil
ASLIB Journal of Information Management	1	United Kingdom
Ciência & Saúde Coletiva	1	Brazil
Corporate Governance-An International Review	1	United Kingdom
International Journal of Public Leadership	1	United States
International Review of Public Administration	1	United Kingdom
Revista Administração em Diálogo	1	Brazil
Revista Ambiente Contábil	1	Brazil
Transylvanian Review of Administrative Sciences	1	Romania
Total	14	

The 14 articles selected were published in 11 different journals. Among those that published more than one article on the theme, the journal ‘Administração Pública e Gestão Social’, from the Federal University of Viçosa Administration and Accounting Department is outstanding. This university counts on a Postgraduate Program with Master’s Degree and Doctorate courses exclusively focused on Public Administration.

Among the countries of the journals, we can notice that most of them are from Brazil (six journals), demonstrating the growing interest of Brazilian researchers in the theme and the analysis of application of public governance to national entities.

4.1 Systematic Review

According to the phases proposed by Sampaio e Mancini (2007) for the systematic review process, after critical analysis and selection of papers, a summary must be prepared with the synthesis of the information obtained. After application of the selection criteria, 14 articles were systematically analyzed, as presented in Table 2.

Table 2
Articles that made up the sample

Title	Authors	Journal	Main findings	Research area
<i>Does Macroeconomic Performance Affect Corporate Governance? Evidence from Turkey</i>	Mehmet Ugur Melsa Ararat	<i>Corporate Governance: An International Review</i>	The analysis showed that there has been evident association between the Turkish ways of corporate governance and Turkey return to macro-economic stability. 2002.	Governance and economic growth
<i>IGovP: the public governance assessment index — a state planning instrument tool and social control by the citizen</i>	Antônio Gonçalves de Oliveira Beatriz Jackiu Pisa	<i>Revista de Administração Pública</i>	IGovP is a tool used to compare the performance of public entities, enabling interchange of good practices, as well as the possibility of control, comparison, and questioning.	Construction of indicators
<i>Governance mechanisms and the institutional design of the Health Secretariat in the Municipality of Rio de Janeiro (RJ), Brazil</i>	José Mendes Ribeiro Flávio Alcoforado	<i>Ciência & Saúde Coletiva</i>	Rio de Janeiro Municipal Health Secretariat institutional drawing presents a pattern of bureaucratic isolation in the direct administration hierarchy. The model sustainability depends, in addition to the results obtained, on the persuasion capacity of leaders after political succession.	Implementation of governance principles
<i>Public governance and economic growth in the transitional economies of the European Union</i>	Yilmaz Bayar	<i>Transylvanian Review of Administrative Sciences</i>	Governance is the main determinant of sustainable economic growth, and affects the economic growth by means of direct and indirect channels. Therefore, measures taken to improve public administration quality will potentially affect the economic growth.	Governance and economic growth
<i>Corporate Governance in Public Organizations: Application of LIMPE in the Mesoregion Western Central Rio Grande Do Sul</i>	Schirlei Stock Ramos Kelmara Mendes Vieira Ana Luiza Paraboni	<i>Revista Administração em Diálogo</i>	Governance and its defining principles fell short of the practices they describe. Results confirm the common sense that public organizations face difficulty to develop learning processes to the development of public services and increase in management efficiency.	Implementation of governance principles
<i>Governance in the Legislative Power: looking at the parliamentary boards</i>	André Rehbein Sathler Guimarães Fabiano Peruzzo Schwartz Ricardo Corrêa Gomes	<i>Revista do Serviço Público</i>	Croatia, United Kingdom, Austria, Bulgaria, Ireland, Japan, and Poland parliamentary boards demonstrated balance of political and administrative activities. Councils (Senate and Chamber of Deputies) from Brazil, Bolivia, Italy and Belarus were seen as “politicized”, that is, the council, in addition to its political competences, has administrative competences as	Implementation of governance principles

Title	Authors	Journal	Main findings	Research area
<i>In search of smart public governance: the case of Lithuania</i>	Jurgita Šiugzdiniene Egle Gaule Rimantas Rauleckas	<i>International Review of Administrative Sciences</i>	well. Such practices are not recommended. One body with role of Administrative Council performing strategic and less political roles.	Implementation of governance principles
<i>Governance intensity and incidence: assessing state-level financial governance in Brazil</i>	Getúlio Alves de Souza Matos Hudson Fernandes Amaral Robert Aldo Iquiapaza	<i>Administração Pública e Gestão Social</i>	The implementation of governance system is very fragmented and asystematic. Fomal/procedural mechanisms are present, however, in most situations, the institutions act based on a “fire-fighting” model. The governance system is not yet part of Lithuania government culture.	Construction of indicators
<i>Process management alignment with Brazilian State Audit Court (TCU) public governance model mechanisms: a case study in an East Amazon Federal University</i>	Alan Carlos Pereira da Costa Ana Flavia Pacheco Leal Lana Caroline Barbosa do Nascimento Cláudio Márcio Campos de Mendonça Lenin Cavalcanti Brito Guerra	<i>Revista do Serviço Público</i>	The indicator proposed led to results different from the previous ones, like IGEB (Miranda, 2012) and IGovP (Oliveira e Pisa, 2015). Such discrepancy was chiefly caused by the incorporation of variables that are not associated to wealth. This choice occurred due to critics to the use of GDP for analysis of the public sector performance.	Implementation of governance principles
<i>Transparency of municipal public governance: explanatory factors of the transparency level in the cities with medium and large size of Rio Grande do Sul</i>	Camila Brocco Tadeu Grando Vanessa de Quadros Martins Antonio Carlos Brunozi Junior Suelen Corrêa	<i>Revista Ambiente Contábil</i>	Management of process is a means that makes feasible governance effectiveness. With that, internal and external users are benefitted, since, with the mapping of processes it is possible to promote public governance principles.	Implementation of governance principles
<i>Influence of public governance on the efficiency in the allocation of public resources</i>	Rodolfo Rocha dos Santos Suliani Rover	<i>Revista de Administração Pública</i>	Municipalities with better socio-economic and human development indices are those that presented higher willingness to evidence mandatory information. It is assumed, therefore, that citizens with higher schooling levels, better health conditions, in addition to employability, have better conditions to exercise social control.	Governance and allocation of public resources
			Public governance, analyzed under its guiding principles, positively influences the efficiency of application of public resources in education and health.	

Title	Authors	Journal	Main findings	Research area
<i>Progress toward New Public Governance in Romania</i>	Cristina Maria Stanica Maria Aristigueta	<i>International Journal of Public Leadership</i>	Thinking strategically and changing the focus of public reforms from a regulatory approach to a cooperative approach are just some of the requirements for better results in governance infrastructure. Romania progress towards the New Public Governance has been slow and is still in its initial stages.	Implementation of governance principles
<i>Public Governance Practices Adopted by Public Federal Administration in Brazil</i>	Márcia Néa Oliveira Pascoal Correio Oderlene Vieira de Oliveira Correio	<i>Administração Pública e Gestão Social</i>	Public bodies from the Brazilian Federal Public Administration are taking the first steps in the adoption of better practices of public governance, and there is a long way to go in this regard.	Implementation of governance principles
<i>Relation between internet financial information disclosure and internal control in Spanish local governments</i>	María del Rocío Moreno-Enguix Ester Gras-Gil Joaquín Henández-Fernández	<i>Aslib Journal of Information Management</i>	The results highlight the importance of internal control systems to the quality and volume of information disclosed on transparency portals. With that, the internal control structure influences the disclosure of financial information and its quality.	Implementation of governance principles

Ugur e Ararat (2006) analyzed the relation between corporate governance (CG) reforms in Turkey and macro-economic stability. The result demonstrated the association between Turkish CG reforms and Turkey return to macro-economic stability.

The authors bring light to a sensitive issue, though the implementation of governance principles is connected to the occurrence of international scandals, and also to the need by public entities of attracting investments, many times governance implementation in the public sector is imposed by international bodies, linking the implementation to access to loans. However, the research demonstrated that, even with this international pressure, the reforms would not have achieved the extension they reached in Turkey if there was a macro-economic instability environment. In this regard, Fontes e Picolin (2008) state that in an environment of economic stability, growing international liquidity and volume of transactions in stock exchanges drive the process of implementation of governance principles. Thus, without a stable economic structure and a policy based on rule, public governance will be more related to the fulfillment of a legal requirement than to the intention to meet the society expectations, a problem also pointed out by Ramos *et al.* (2017).

Oliveira e Pisa (2015) proposed the development of an index for public governance assessment. The Brazilian states and Federal District were analyzed. The results show that no entity fitted in very low or very high degree of governance against the IGovP.

Papers like those by Miranda (2012) and Oliveira e Pisa (2015), propose the development of indicators to assess public governance, in IGovP, the view of the degree of governance seeks to enable to public managers the assessment of the effectiveness of actions, the comparison of entities' performance, leading to more control and inspection by the population. This is very important information on public entities. According to the Federal Accounting Council ([CFC], 2016), public entities must provide useful information to their users for purposes of accountability and decision making.

Bayar (2016) analyzed the impact of six governance indicators on the economic growth of transition economies of the European Union. The results showed that all governance indicators, except for regulatory quality, positively impacted on economic growth.

The study's results help reinforce governance as one of the main determinants of sustainable economic growth. That said, we can state that the measures taken for improvement of public administration quality potentially affect economic growth. Therefore, underdeveloped and developing countries should improve their public administration to achieve sustainable economic growth. These results help reinforce Ugur e Ararat (2006) findings on the importance of implementing good governance practices and macro-economic stability. It shows that, if well implemented and put into practice they can bring outcomes that go beyond the management of public institutions. This is also advocated in Fontes e Picolin (2008) study, which states that an environment with economic stability, growing international liquidity and volume of transactions in stock exchanges drive the process of implementation of governance principles.

Ribeiro e Alcoforado (2016) analyzed Rio de Janeiro Municipal Health Secretariat's institutional design. Results point out that the structure that regulates the governance model shows a pattern of bureaucratic isolation in the direct administration hierarchy. In political terms, the model sustainability depends on the capacity to be preserved after political succession. With change of mayor and city council composition, it is important to know whether the rendering of public services will be kept.

Aligned with the results obtained in Guimarães, Schwartz e Gomes (2017), and Ramos *et al.* (2017) studies, this research results raise the issue of a possible conflict of interests generated by the public entity governance institutional design, since a specific body has the final word in contract management. Another issue present in the public administration is the possible lack of continuity of contracts with the change in political management. The authors mention the absence of an agency regime committed to coordinate political transitions, and that may represent a weakness. This aspect reveals an important need that is to ensure continuity of public policies so that they will not be interrupted at each term. To obtain that, the public manager must be committed to the continuity and the population must be attentive.

Guimarães *et al.* (2017) analyzed governance aspects in the Legislative Power institutions in countries whose languages are Portuguese, English, Spanish, and French. The main difference found across the legislative houses is the fact that it is "common" as ethical structure in the process of decision making of parliamentary boards. Executing a unit will by destroying predetermined wishes (aspirations of different political parties) is a very difficult task. Many times what happens is the prevalence of a non consensual decision of the majority over the will of a minority.

This research results point out to aspects associated to conflict of interests. The mitigation of this conflict, according to Ribeiro e Santos (2015), is the main objective of corporate governance. The authors also pointed out problems associated to the combination, by legislative houses, of political and administrative competences. Such practices are not recommended under governance guiding principles, in which it is more appropriate to have a body with role of administrative council exercising more strategic and less close to organizations' routine functions.

Ramos *et al.* (2017) analyzed municipal public governance in Rio Grande do Sul west-central mesoregion based on the constitutional guiding principles of the New Brazilian Public Administration. The results revealed median corporate governance, which confirms the common sense that public organizations face difficulty to develop learning processes for the development of public services and increase in management efficiency. The study also revealed a multitude of formats and discrepancies in the way information is delivered to the society, thus

hindering to the end user the comparison of information on similar themes, as well as the performance of different cities.

The authors raise aspects present in discussion on public entities, like the concern with strict compliance with legal aspects. The article discusses two themes very often present in public institutions that can undermine the implementation of public governance, namely: lack of knowledge of governance concepts, and government change. Results point out the lack of learning processes, which lead to their inefficiency, as well as lack of transparency and comparison of information. That directly hurts governance principles, which, according to TCU (2020), are: response capacity; integrity; transparency; equality, and participation; accountability, reliability and regulatory improvement, considering that governance has a guiding role in the execution of activities, by the management to achieve efficacy and efficiency.

S̃iugz̃diniene, Gaule e Rauleckas (2017) suggested an approach for the assessment of the Smart Public Governance (SPG) in Lithuania central government system. Based on the research results, the authors state that SPG implementation is very fragmented and asystematic. The Lithuanian government and its institutions still work in a traditional way of public governance, using an approach centered in the government to achieve public results.

The research results show a reality similar to that of Brazil, with the government working reactively, seeking to put out fires. This posture goes against governance principles expected from public entities which, according to TCU (2020), should be capable of responding efficiently to the needs of the parties. These results are in line with Ugur e Ararat (2006) and Ramos *et al.* (2017) findings, that public entities are more concerned with fulfilling legal requirements than meeting the society expectations.

Brocco, Grando, Martins, Brunozi e Corrêa (2018) sought to identify the factors that explain the level of transparency in municipalities of Rio Grande do Sul state. Results suggest low average of disclosure of municipal public management acts, and those with better socio-economic and human development indices present more willingness to evidence mandatory information.

Studies like those by Moreno-Enguix, Gras-Gil e Henández-Fernández (2019) and Brocco *et al.* (2018) analyze, in different contexts, the influence of socio-economic and financial factors in the disclosure of information by public entities, providing their citizens with social control tools. In both studies, it can be observed that localities with higher social development tend more to disclose financial information. It can be assumed, therefore, that citizens with high schooling level, better health conditions, in addition to higher employability, have better conditions to exercise social control (Brocco *et al.*, 2018).

Costa, Leal, Nascimento, Mendonça e Guerra (2018) analyzed the implementation of process management at Federal University of Amapá, in light of TCU Public Governance mechanisms. Though the institution did not start the implementation of process management, its mapping can present purposes and objectives that will affect the strengthening of public governance.

The research results showed that even before being effectively implemented, the activities mapping process presents objectives that will contribute to the implementation of governance principles in this public entity. That is why the study on governance adoption by public entities is so important; it can also contribute to the implementation process.

Matos, Amaral e Iquiapaza (2018) sought, by estimating a governance indicator, to assess states and Federal District government performance. The authors criticize the ranking of states according to the score obtained, stating that the assignment of relative positions can promote mistaken readings of relative success in a scenario under poor general conditions.

The research found results distinct from those found in previous studies that addressed the creation of indicators for public governance, like IGEB (Miranda, 2012) and IGovP (Oliveira & Pisa, 2015). According to the authors, it occurred first due to the use of variables not related to wealth, since they criticize the use of GDP for the analysis of public sector performance, because it can distort or mask results in scenarios with inequality.

Correio e Correio (2019) analyzed public governance practices adopted by bodies of the Brazilian Federal Public Administration. Results point out that among the public governance practices assessed by TCU, some have been adopted by these bodies. Therefore, the authors state that the bodies analyzed are taking the first steps in the adoption of best practices of public governance, and that there is still a long way to go in this regard.

The study results show that, like other developing countries, according to Stanica e Aristigueta (2019) findings, public entities face several challenges, which delays and harms the effective implementation of the principles. In Brazil, these results are not different; Matias-Pereira (2010) state that the Brazilian state has serious difficulties to implement its actions, which, most of the times, are lengthy and inflexible, thus impacting on the quality of the public services offered to the population. In this context, Correio e Correio (2019) state that such slowness and inflexibility also have impacted on the adoption of corporate governance principles in the public sector.

Moreno-Enguix *et al.* (2019) analyzed the influence of internal control systems in Spanish local autonomous government organizations on financial information disclosed on their transparency portals. The authors concluded that the internal control structure influences the disclosure of financial information, as well as its quality.

The research results reinforce transparency as one of the basic guiding principles of good governance practices in public organizations (IFAC, 2001). Ramos *et al.* (2017) emphasize, in addition to inefficiency, the lack of transparency and comparability of information disclosed by public entities. Santos e Rover (2019) point out that transparency and accountability positively influence the efficiency of application of public resources in education and health. Hence, we can note the importance of transparency for the implementation of governance principles and management of public entities.

Santos e Rover (2019) analyzed the influence of public governance practices on the efficiency in the allocation of public resources to education and health in Brazilian municipalities. Results showed that public governance positively influence the efficiency of application of public resources in education and health.

This study adds to the others in the assessment of an index of public governance, demonstrating that the implementation of a governance structure guides the management in terms of ensuring efficacy and efficiency in the use of organizational resources, so that the organization can successfully respond to environmental changes and meet demands and need of interested parties (TCU, 2020).

Stanica e Aristigueta (2019) assessed the level of progress in Romania towards the New Public Governance. The results demonstrated that public organizations face several problems, and are still in initial stages.

In face of the evidences presented in this paper, we can observe that the implementation of governance mechanisms in the public sector is not occurring very slowly only in Brazil. As addressed in the Public Governance Policy Guide, Brazil (2018), implementing governance mechanisms in the public sector is particularly difficult, and the main problem involves disjunction between private and public interests. Public managers have their own concerns and interests and can pursuit them using their position. Though important as means of legitimation of public actions, when used in excess, it can delay processes and produce bureaucracies, which makes the adoption of governance mechanisms in the public sector so slow. The third potential

barrier is the absence of appropriate staff. Public servants, though representing a relevant resource, need to be trained, appropriately rewarded and supervised efficiently. Finally, failures in coordination are source of dysfunction in the supply of public governance mechanisms. The public sector is a complex set of organizations and programs, and they don't always work jointly.

5 FINAL CONSIDERATIONS

The present study aimed at characterizing the state of the art in the application of governance to public entities. The objective was achieved with the analysis of national and international scientific production, surveyed from a systematic literature review. It was intended to present contribution to the development of research in accounting and public management field. Fourteen papers were selected and analyzed in terms of governance application to the public sector. The review provided a comprehensive view of the literature and enabled to assess how the theme is addressed, both in national and international research.

The analysis of the selected papers enabled the empirical identification of public entities that are very concerned with compliance with legal aspects, as well as the lack of knowledge of public governance concepts. All that can bring direct results for these entities efficiency.

Another aspect very present in the entities analyzed by the selected papers is the lack of continuity of projects with changes in political management. Results indicated lack of commitment of public managers in the coordination of political transitions, and it can represent fragility. Though the results can't be generalized, this aspect brings light to one important issue in the public sector, which is the need to ensure continuity to public policies, so that they will not be interrupted at each government, and managers' commitment is necessary, in addition to attention and surveillance by the population.

The systematic analysis result also pointed out, for the sample of papers analyzed, lack of transparency and comparability of information disclosed by public entities. That directly hurts governance principles and can affect the information users, since they will not have access to useful information for purposes of accountability and decision making, as states the CFC (2016).

In the sample analyzed, it was possible to observe aspects of the implementation of governance principles associated to imposition of international mechanisms for granting financial resources. However, results revealed that governance can influence the public entity economic result, and an environment of economic stability can provide a more fertile ground for the implementation of governance principles. The results of the studies point out that governance can be considered as one of the main determinants of sustainable economic growth, and, if well implemented and put into practice, it will no longer be just a formality, bringing outcomes that go beyond public institution management.

Governance, in general, is directly related to mitigation of conflict of interests, however, results pointed to the existence of this type of conflict in the management of the public entities analyzed, which could be minimized with implementation of public governance principles.

Studies developed on the indices used to assess public governance are important because they enable the assessment of actions by public managers, and public management control and surveillance by the population. In the sample analyzed, 14% (2 articles) proposed the creation of indicators to measure the implementation of public governance principles. On the other hand, 9 of them (64%) directly analyzed the implementation of these principles in a public entity, which shows the relevance of the theme in the context of this research. As advocated by TCU (2020) the implementation of governance mechanisms guides the management, for it to ensure efficacy and efficiency in the use of organizational resources, so that the organization is capable

of successfully responding to environment changes and meeting demands and needs of interested parties.

The Brazilian reality, in terms of implementation of public governance principles by public entities, considering the results of studies, is not very different from that of other developing countries, like Lithuania and Romania. Results indicated that governments, in general, act reactively, seeking to put out fires. The process has occurred slowly, which can be explained by conflict of interests, bureaucracy generated by excessive regulation, absence of appropriate, trained, well paid and supervised staff, as well as lack of unit across public sector bodies, which impact on the quality of the public services offered to the population and adoption of corporate governance principles by the public sector.

The present study contributes to the literature, since it analyzes studies on public governance implementation in public entities, in national and international journals; and considering the systematic review is a method that seeks to deepen the knowledge on the theme investigated. This research results can assist researchers, since they raise aspects that can be explored in future studies on public governance, both to generate knowledge on the theme and analyze the evolution of the application of these concepts in public entities. In addition to the theoretical contribution, this research results can assist professionals from the public field, as it provides an overview of the reality of public entities involving this theme.

As suggestions for new studies, the development of studies involving monitoring and assessment of public governance mechanisms is recommended, as well as compliance and accountability of items related to tax transparency, and the relation with public management performance, assessment of public entities performance using indicators, and their relation with the entity development and social control.

The present study limitation involves the fact that the analysis is restricted to papers on Web of Science platform. So, other forms of research like thesis, dissertations, books, conference papers, among others, were not considered. And despite the rigor applied to data collection and analysis, the results are limited to the criteria defined for the research and the quality of studies included in the review.

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Governança Pública: uma Revisão Sistemática de sua Aplicação a Entes Públicos

RESUMO

Objetivo: Caracterizar o estado da arte sobre a aplicação da governança a entes do setor público.

Método: Foi realizada uma análise da produção científica nacional e internacional, levantada a partir de uma revisão sistemática da literatura, por meio da plataforma Web of Science com o descritor de busca “public governance”. Não foram estabelecidas limitações de ano e idioma da publicação. Foram selecionados e analisados sistematicamente quatorze artigos.

Originalidade/Relevância: Entende-se que o levantamento da literatura sobre a governança aplicada a entes públicos de forma sistemática é tema pouco explorado, e é importante conhecer os resultados das pesquisas científicas, bem como as possibilidades de pesquisa na área.

Resultados: Com base nos resultados levantados dos artigos selecionados a partir da revisão sistemática, pôde-se perceber que, de forma geral, os entes públicos estão preocupados com o atendimento de aspectos legais e, a estes, falta conhecimento acerca dos conceitos de governança pública. As pesquisas demonstraram, também, que a implementação de princípios de governança é um dos principais determinantes do crescimento econômico sustentável e pode trazer resultados que vão além da gestão das instituições públicas, podendo melhorar a qualidade dos serviços públicos.

Contribuições teóricas/metodológicas: A pesquisa gera contribuição tanto teórica quanto prática, uma vez que auxilia tanto pesquisadores, no levantamento de pontos a serem explorados em futuras pesquisas, quanto profissionais, fornecendo uma visão geral sobre a realidade dos entes públicos.

Palavras-chave: Governança Pública; Entes Públicos; Revisão Sistemática.

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Recebido: Maio 27, 2021

Revisado: Fevereiro 18, 2022

Aceito: Junho 20, 2022

Publicado: Novembro 30, 2022



