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ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | RESEARCH ARTICLE

Transparency in competitive tendering: The dominance of bounded rationality

Hamisi K. Sama^{1*}

Abstract: In an era of intense false impressions, cognitive limitations and imperfect information, where critical challenge is the management of procedural relationships among public procurement partners, it is essential to exploit and identify sources associated with decreasing transparency in competitive tendering. The paper is supported by quantitative approach, using structured questionnaire as a data collection technique in a cross-sectional design. In this study, respondents were public procurement practitioners from Local Governments of Singida and Dodoma Regions in Tanzania, while descriptive statistics, regression analysis and moderated regression analysis were employed to analyse data. From the study results, it can be observed bounded rationality as an important element in explaining the existence of false impressions, cognitive limitations and imperfect information to governing rules and regulations which open possibilities for mal-practices and non-compliances in competitive tendering. This paper offers new insights relatively into the nature, size and dominance of bounded rationality in transparency in translating dominance of false impressions, cognitive limitations and imperfect information to accountability, integrity and value for money. It fills practical and theoretical gap on nature and source of bounded rationality outcomes and clarifies under which circumstances professionalism, legal infrastructures, information disclosure and trust can be distorted.

Subjects: Regulation; Cognitive Science; Operations Management; Project Management; Supply Chain Management; Risk Management; Strategic Management; Service Industries

Keywords: transparency; competitive tendering; bounded rationality; public procurement

1. Introduction

Around the globe, it is widely known that public procurement spending accounts for 10–15% of a country's GDP and for up to 65% of public sector budgets. With such vast sums of money at stake, competitive tendering in government activities creates greater temptations or offer more

ABOUT THE AUTHOR

Hamisi K. Sama is a technical lecturer at the College of Business Education, Tanzania. He has been into academics for the last 16 years. As a profession in procurement and supply chain management, Hamisi has been a teacher, trainer and consultant in the domain of Procurement Management, Procurement Contract Management, Inventory Management, Clearing and Forwarding Management, International Procurement Management, Office Management, Supply Chain Management, Project Management and Strategic Management for postgraduates and undergraduate students. Based on his academic expertise and professional treasury, Hamisi Sama was involved in a number of profiled academic activities commissioned by the university and outside organisations.

opportunities for high costs of exchange (Sama et al., 2021). Given this situation, high-value transactions attract the risk of malpractices and non-compliances in competitive tendering, and as a result, this makes procurement process more vulnerable to high bounded rationality (Gabela, 2017; Kime, 2014; Sama et al., 2021). Yet, understanding of refined analysis of bounded rationality in transparency can help to close cognitive limitations and imperfect information which are detrimental to perfect decisions in competitive tendering (Grimmelikhuijsen, 2010; Lejarraaga & Pindard-Lejarraaga, 2020).

To evaluate cognitive limitations and imperfect information gaps in competitive tendering, there is a need to determine the nature and sources of transparency in procurement activities (Filippini et al., 2015; Harstad & Selten, 2013). On the one hand, numerous works have emphasized the role of professionalism, legal infrastructure, information disclosure and trust to represent efficiency gains in competitive tendering. More often, competitive tendering requires the presence of professionalism, legal infrastructures, information disclosure and trust, in exposure, not only conflicts of interests and exposing unwanted behaviour but also by rewarding best practices, hence making issues easily navigable. This invites necessity to ensure transparency in procurement processes by recognising the facts that attract best practices, particularly in the fight against malpractices and non-compliances (Pavel, 2005; Piga, 2011).

Accordingly, transparency is the practice of effective communication and openness which can improve decision-making, level procurement playing field, increase trust, reduce costs, and ultimately improve procurement contract outcomes (Da Cruz et al., 2016; Lathrop & Ruma, 2010). However, there are cases in which transparency in public procurement contracts can be against the public interest. For instance, transparency would reveal confidential information or harm national security when releasing information that is commercially valuable in designs, processes, and financial information for bidders to compete profitably (Harwood, 2017; Sinnar, 2018). But logically, there is little guidance to complex practices regarding practices of transparency to publish or to redact information which is potential for public interest or government administrative secrecy.

Currently, competitive tendering relies heavily on procedural transparency while neglecting the underlying philosophy of administrative secrecy. In fact, lack of transparency reflects the existence of bounded rationality, signified by exhibition of non-compliances to governing rules and regulations of public procurement (Foss, 2001). Empirically, non-compliances to governing rules and regulations on public procurement imply a weaker consensus on rules and open possibilities for breaching rules, favouritism, absence of publicity of information, inaccessibility of information, irresponsive bids, conflict of interest, collusion, bribery and corruption in competitive tendering (Ojo & Gbadebo, 2014; Volmink, 2014).

In essence, transparency is denoted as an instrument in disclosing and discouraging false impressions in public procurement, but cognitive limitations of mind inhibit decision-making process when balancing competing or conflicting values. The fact is, to some circumstances, that public procurement practitioners are often concerned about confidentiality of information as an obligation of an individual or organisation to safeguard entrusted procurement information. In adopting measures of transparency and confidentiality, this attracts conflicting perspectives between principles of open justice and confidentiality, elevating issues of reconciling competing interests to public procurement practitioners with their employers, stakeholders and public at large.

Extreme loss of trust due to information confidentiality and administrative secrecy in competitive tendering can derail best practices and perfect decisions to public procurement practitioners, employers and public at large (Dawson et al., 2010; Nicholas & Fruhmann, 2014; Rene, 2019). From a theoretical and practical perspective, transparency and confidentiality create a center of attention on more refined analysis to balance competing and conflicting interests as an avoidance of cognitive limitations and imperfect information in competitive tendering. Up-to-date, most of the

studies on this field have been concentrated on transparency in public procurement such as the works by Okotie and Tafamel (2021), Kirn et al. (2019), Panduranga (2016), Muñoz-Soro et al. (2016), Osei-Afoakwa (2014), Ameyaw et al. (2012), and Balsevich et al. (2011) while ignoring source of false impressions, cognitive limitations and imperfect information in competitive tendering.

In bridging gaps on false impressions, cognitive limitations and imperfect information in competitive tendering, academicians have thinly attempted to explain source of insufficiency transparency in competitive tendering, but only as part of their works (Hargreaves & Price, 2015; Jurčík, 2014; Kan & Khalid, 2021; Rasheli, 2016; Sama et al., 2021) without linking to basis of bounded rationality. With increasing gaps in transparency, range of possible events and outcomes of false impressions, non-compliances, conflict of interest, collusion, and corruption in competitive tendering will exponentially increase. This gap has arguably led to the imbalance of competing and conflicting interests, along with insufficient comprehension and appreciation on influence of bounded rationality on transparency in competitive tendering. Therefore, this study generates valuable insights for uncovering sources false impressions, malpractices and non-compliances in competitive tendering under the dominance of bounded rationality.

2. Literature review and hypothesis formulation

2.1. Competitive tendering

Athumani and Changuvu (2018) observed that tendering process is a continuation set of decision actions and events that are opted in order for bidders to give an offer, proposal, and a quotation by a request of a procuring entity. Competitive tendering is a set of activities or actions which are to be performed in the tendering process involving preparation of bidding documents, advertise, collection of bidding documents by bidders, responding to bidding document, submission of bids and open by the procuring entity, evaluation of the bids by procuring entity and award of tender of contractor and signing of contract. Sama et al. (2022) cautioned that it is very important for competitive tendering to be discharged honestly, fairly, and in a manner that secures transparency for public procurement transaction.

Competitive tendering as part of public procurement constitutes a large part of developing countries' public spending (Curristine et al., 2007; Wittig, 2003). With such large sums of money, competitive tendering can often fall victim to fraudulent activities such as collusive behaviour, conversely damaging the economy by artificially inflating the prices paid for services and goods. Basically, procurement policy requirement is that all public procurement must be based on transparency subjected to a legal framework which encourages procedural decision-making and transparency, in line with internationally and nationally agreed obligations and regulations (Raymond, 2008; Wittig, 2003).

Although competitive tendering appears to be the most acceptable method in public procurement and the most beneficial to local bidders, its implementation has been difficult in developing countries. For instance, despite reforms in public procurement acts, regulations and procedures that consecrated the standardisation of rules and procedures, the implementation of competitive tendering remains challenged by excessive delay imputable to a lengthy process, and fraudulent and corrupt practices do persist (Doh, 2016). Nonetheless, with continued reforms of public procurement systems, competitive tendering remains ill-defined, and many information cues are available, though not equally valuable, but there are many possible courses of action, in the uncertain environments on procedural decision-making (Lejarraga & Pindard-Lejarraga, 2020).

In this paper, competitive tendering is a form of solicitation where the best proposals compete for a specific procurement. Similarly, competitive tendering is widely used in the public sector to ensure observance of the principles of public accountability, integrity and value for money. It may also be used more by private sector organisation, especially in construction and services contracts

to obtain prices and terms of contract. In this way, competitive tendering is a basis of competitive process and henceforth attracts transparency on all of its steps.

2.2. Transparency

Transparency is the means to examine the decision-making process operating in such a way that it is easy for participants in public procurement to see what procedural actions and decisions are performed (Bernstein, 2017; Karageorgou, 2006). In this context, transparency can be seen as an instrument in disclosing and discouraging malpractices in public procurement and facilitating competitive tendering, thus improving competitive capabilities and subsequently leading to a more competitive bidding process and, finally, to more efficient spending of public funds (Bauhr & Grimes, 2012; Harrison & Sayogo, 2014). Ensuring adequate degree of transparency that enhances trust, honesty, compliance, accountability and upholding professional values, while enhancing competitive tendering, is a common challenge for governments (Cable, 2013; Mabillard & Pasquier, 2015; Ntsele, 2014). Therefore, due to the absence of transparency, open competition cannot prevail, corrupt dealings can proliferate, and other failings in procurement process may be fortified, so weakening accountability, trust, honesty, compliance and upholding professional values (Carothers, 2014; Pavel, 2005).

According to Blagescu et al. (2005), transparency refers to an organisation's openness about its activities: the extent to which it provides information on what it is doing, where and how this takes place, and how it is performing. Sjöberg (2010) affirmed that determining what aspects are involved in increasing levels of transparency, apart from implementing the law, increases our chance of preventing corruption to a higher extent. This constitutes the basic information necessary for stakeholders to monitor procurement activities. Blagescu et al. (2005) observed that transparency enables stakeholders to identify if an organisation is operating inside the law, whether it is conforming to the relevant standards, and how its performance relates to targets.

2.3. Bounded rationality

Bounded rationality has come to broadly encompass models of effective behaviour that weaken, or reject altogether, the idealised conditions of perfect rationality assumed by models of economic man (Curristine et al., 2007; Harstad & Selten, 2013). Put it simply, bounded rationality is the idea that rationality is limited, when individuals make decisions, by tractability of decision problem and cognitive limitations of mind and time, thereby inhibiting decision-making process (Grüne Yanoff, 2007; Harstad & Selten, 2013). Subsequently, public procurement decision-makers, in this view, act as satisfiers seeking a satisfactory competitive tendering solution rather than an optimal one (Abdullah et al., 2014; Choi, 2010).

Before exploring consequences of rationality paradox at the heart of competitive tendering and other behavioural initiatives in public procurement, it is critical to consider justification for proposing the rational illogicality (Pavel, 2005; Sama et al., 2021). The idea that cognitive, decision-making capacity of humans in competitive tendering cannot be fully rational because of a number of limits such as information failure, the impact of time and emotions in decision-making results in making satisfying decisions, rather than optimising decisions in competitive tendering (Wang & Ruhe, ; García-Segura et al., 2020). As a result, in the presence of bounded rationality, public procurement contracts cannot be fully complete to cover all procurement possibilities, and this suggests that procurement markets rarely work perfectly (Choi, 2010; Lloyd & McCue, 2004).

2.4. Transparency in competitive tendering

Structuring transparency decisions positively influences cognitive biases and has potentiality to moderate complexity in the public sector environment, subsequently reducing learning, psychological, and compliance costs (Battaglio et al., 2019). Transparency provisions enable processes and decisions to be monitored and reviewed, help ensure that decision-makers can be held accountable and also help open public procurement to more competition (Lynch & Angel, 2013; Volmink, 2010). Transparency International (2015) observed that transparency needs to pervade all steps in

the procurement cycle, from the earliest decisions on needs assessments to the development of procurement plans and budget allocations, to bid evaluations, to implementing the contracts (and any contract amendments) and auditing performance.

Thus, the existence of transparency in competitive tendering enables public procurement practitioners to make informed decisions and choices to relevant standards and how its performance relates to procurement targets. Studies indicated that transparency in competitive tendering will involve direct and indirect interactions of individuals with common perspectives. These common expectations appear to be major components of transparency in competitive tendering. In addition, according to the nature of attaining transparency, usual public procurement practitioners are required to satisfy multiple expectations in uncertain environment of competitive tendering. Since the previous literature suggests that dimensions of transparency will involve common expectations in competitive tendering, the following hypotheses were tested:

H_{1a}: Professionalism has a positive relationship with competitive tendering

H_{1b}: Legal infrastructure has a positive relationship with competitive tendering

H_{1c}: Information disclosure has a positive relationship with competitive tendering

H_{1d}: Trust has a positive relationship with competitive tendering

2.5. Relationship of bounded rationality and competitive tendering

Usually, procurement specialists in competitive tendering are required to identify and justify meaningful alternative decisional approaches, estimate the benefits and costs of each alternative, and choose regulatory action that maximizes transparency (Ackah et al., 2014; Raymond, 2008). However, as perceived by Xie (2019) and just as individual decision-making deviates from objective rationality, selected decisions can deviate from not only public interest goals but also transparency. It can be argued that improving and understanding the process of decision-making and clarification of transparency goals can help in the generation of competitive tendering regulations attuned to individual and societal needs (Basheka, 2009; Al Shra'ah, 2015). Thus, decision-makers have the “evidence base” to make decisions as to how individuals can be manipulated and enabled to address potential interaction effects with other policies that apply to a particular problem and sensing multiple motivations that apply to human behaviours (Clancy & Cronin, 2005; Marume, 2016).

Concretely, Emiliani (2010) suggests that practitioners of modern industrial purchasing and supply chain management lack universal historical perspective in the execution of their strategic and day-to-day procurement practices. After all, public and private sectors in procurement may be suffering from bounded rationality in general or, somewhat differently, may suffer from other dysfunctional symptoms that have nothing to do with bounded rationality (Choi, 2010; Ackah et al., 2014; Wang & Ruhe, 2007). In essence, transparency in competitive tendering is not always realistic due to the limits on human knowledge and reasoning (Gigerenzer & Selten, 2002; Kahneman, 2003). But, public procurement practitioners' behaviour and decisions often can only be affected by bounded rationality due to cognitive limitations such as limited recognition of available alternatives, incomplete knowledge of possible consequences, and imperfect anticipation of accountability, integrity and value for money in competitive tendering (Abdullah et al., 2014; Hensher & Stanley, 2008; Lloyd & McCue, 2004). On the basis of the above-presented evidences, it can be hypothesized that:

H₂: Bounded rationality has a negative influence on competitive tendering

2.6. Relationship between transparency, bounded rationality and competitive tendering

Though there is richness of regulatory decision strategies outlined in public procurement to manage tensions between competing public values, in reality tensions often lead to intentional or sometimes unintentional deviant behaviour because decision pressures simply overwhelm decision-makers or opted to cut corners to realize transparency at the cost of acting with integrity or transparency (Knight et al., 2007; OECD, 2016). However, the prospect behavioural claims that a decision-maker's perception of decision utility could be subjectively influenced by the mode of framing competitive tendering information upon which decisions are to be made. Sometimes, the resultant decisional frames could appear in the form of loss or gain when subjected to bounded rationality (Abdulnabi, 2014; Negulescu, 2014; Vis, 2011). This means that there are some underlying circumstances that either restrain or propel a public procurement practitioner's drive to engage in the process of rationalising transparency in competitive tendering.

In this work, the criterion for competitive tendering is accompanied with, concurrence of maximum and positive visibility and disclosure of information, while expected result will render best decisional options. With this criterion, the attitude of a public procurement practitioner is risks on visibility and disclosure of information towards achieving value for money, integrity and accountability on competitive tendering. Hence, decisional options can result in gains or losses under the lenses of transparency. The main shortcoming is that transparency in competitive tendering requires public procurement practitioners to take into account the expected reactions of several other stakeholders. Therefore, the human decision-making approach is framed on the concept of bounded rationality in human decision-taking process. However, there are some underlying circumstances that either restrain or propel a public procurement practitioner's drive to engage in the process of decision rationalisation in competitive tendering based on transparency.

Current practice in competitive tendering, infers that cognitive limitation and imperfect information influence flow of information and causes distrust and loss of confidence. Lack of confidence occurs because of the limited rationality of human mind and inability to generate solution even to intangible social problems. Consequently, transparency is crucial to increasing level of public confidence through visibility and disclosure of information in competitive tendering (Cowell et al., 2012; Lejarraga & Pindard-Lejarraga, 2020). However, some academic literature indicated that transparency has a positive impact on competitive tendering. Essentially, transparency is an evidence-based practice which enables human mind to formulate and solve complex problems in competitive tendering. In this manner, increased transparency is often assumed to lead to increased trust and confidence in public procurement, but the relation of transparency and competitive tendering is limited rationality to capacity of human mind and oftentimes not fully equipped to evaluate all possible consequences of decisions being made. Nevertheless, persistent dilemma in transparency has been a source of tension, concerning clash between demand for openness and individual's need and desire for secrecy (privacy).

Moreover, transparency not only refers to making informed decisions and choices but also encompasses responding to requests for information on standards and how to balance competing or conflicting values in bounded rationality based on procurement targets. In many ways, the main tension related to the current debates on how public entities and public stakeholders are bounded into frame of competing or conflicting values enclosed with classical governmental or bureaucratic values such as confidentiality on the one hand and alleged "businesslike" values such as professionalism, legal infrastructure, information disclosure and trust in competitive tendering (De Graaf & Van Der Wal, 2010; Van der Wal et al., 2008). Therefore, to pursue competitive tendering goals, public procurement practitioners sometimes can violate one or more transparency obligations due to competing or conflicting values. Thus, it is predicted that:

H_{3a}: Bounded rationality moderates relationship between professionalism and competitive tendering;

H_{3b}: Bounded rationality moderates relationship between legal infrastructures and competitive tendering;

H_{3c}: Bounded rationality moderates relationship between information disclosure and competitive tendering;

H_{3d}: Bounded rationality moderates relationship between trust and competitive tendering.

3. Study Methodology

The study adopted the quantitative research type which is characterized by stratified random sampling which was conducted in this study as a form of probability sampling based on cross-sectional research design to obtain a gross estimate of the results without wasting time, effort, and expense. A set of 294 questionnaires were sampled through random stratified population of local government authorities (LGAs) in Singida and Dodoma Regions in Tanzania. Respondents are individuals who frequently involved in public procurement with experience on competitive tendering.

Questionnaire of this study consists of 13 items comprising questions regarding transparency (professionalism, legal infrastructure, information disclosure and trust), bounded rationality (limited computational capacities, logical inferences manipulation, bounded emotional skills, procedural complexities, specification imperfections and bounded communication skills) and competitive tendering (value for money, integrity and accountability) to find moderation effects of bounded rationality on transparency and competitive tendering in Tanzania's LGAs. A 5-point Likert scale was used to evaluate respondents' perceptions ranging strongly disagree (1), disagree (2), neither agree nor disagree (3), agree or (4) to strongly agree (5). In this study, the collected data were processed by using the IBM SPSS AMOS 21. In testing the several hypotheses, data validity and reliability testing were initially checked; thereafter, regression analysis and moderated regression analysis were conducted.

4. Results, findings and discussion

4.1. Descriptive analysis

In this study, descriptive statistics was used to comprehend normal characteristics of data. Whereby, standard deviation, skewness and kurtosis were applied to quantify dispersion of data values via the IBM SPSS AMOS 21. The statistical description of bounded rationality, transparency and competitive tendering dimensions, as shown in Table 1, indicates that all data points tend to be very close to the mean of the set, suggesting sufficient normality of data points. Results from Table 1 indicate that dispersion values of skewness and kurtosis are within ± 1.96 of the normal distribution which signifies the sufficient normality of the data.

4.2. Testing research hypotheses

In order to identify the relationship between all variables (independent and dependent and moderator factor), multiple regression analysis and moderated regression analysis were executed on the IBM SPSS AMOS 21 to examine differing levels of the moderation effect. The following section presents how results and findings were obtained in terms of measurements of goodness of fit, confirmatory factor analysis (CFA), regression analysis and moderated regression analysis.

4.3. Measuring goodness of fit and confirmatory factor analysis

Table 2 indicates that chi-square test showed a significant association between variables as χ^2 (4, $N = 294$) is 187.694, $p < 0.001$, and criteria for model fit are a chi-square NC (CMIN/df) of 1.577 which falls below 2, the acceptable level suggested by Koufaris and Hampton-sosa (2002). Outputs of Normal Fit Index (NFI), Non-Normed Fit Index (NNFI), Adjusted Goodness of Fit Index (AGFI), Incremental Fit Index (IFI), Relative Fit Index (RFI) and Comparative Fit Index (CFI) are all more

Table 1. Results of normality tests

S/N	Indicator	Mean	SD	Skewness		Kurtosis	
				Stat.	SE	Sta.	SE
BR 1	Limited computational capacities	3.38	.931	-1.558	.164	1.306	.327
BR 2	Logical inferences manipulation	3.91	1.171	-1.787	.164	-1.355	.327
BR 3	Bounded emotional skills	3.67	1.136	-1.394	.164	-1.714	.327
BR 4	Procedural complexities	3.89	1.082	-1.712	.164	-1.262	.327
BR 5	Specification imperfections	3.92	1.072	-1.945	.164	1.320	.327
BR 6	Bounded communication skills	3.75	1.165	-1.672	.164	-1.341	.327
TP 1	Professionalism	4.02	.993	-1.856	.164	1.206	.327
TP 2	Legal infrastructure	3.78	1.063	-1.796	.164	1.065	.327
TP 3	Information disclosure	3.79	1.116	-1.583	.164	-1.367	.327
TP 4	Trust	3.80	.962	-1.164	.164	-1.104	.327
CT 1	Value for money	3.83	1.093	-1.787	.164	-.339	.327
CT 2	Integrity	3.89	1.101	-1.709	.164	-.256	.327
CT 3	Accountability	3.58	1.097	-1.250	.164	-.692	.327

than 0.9, which are within the acceptable limit as proposed by Hair et al. (2009). In this study, result of Root Mean Square Error of Approximation (RMSEA) is 0.072 which is greater than the 0.07 cut-off (Hair et al., 2009), while absolute fitness index (SRMR) is below 0.08. These results suggest that the model obtains the good fit to the data. Based on the results given in Table 2, it can be seen that the model shows a good value in terms of suitability; that is, good fit and marginal fit mean that overall the value of the fit shows suitability of fitness indices.

As shown in Table 2, average variance extracted (AVE) has a value of 0.792, 0.882 and 0.789, signifying that all study variables are above the threshold of 0.50. In terms of internal consistency, Cronbach's α coefficients of all variables were found to be reliable with values above 0.70. In summary, value of composite reliability as extracted from Table 2 in each variable indicates good reliability. Based on the results given in Table 2, path estimates (CFA loadings) of all items were above the recommended level of 0.70 and significant at $p < 0.001$. From the above results, the measurement model is valid and reliable; therefore, each indicator can be used as a measurement tool for the variables such as transparency, bounded rationality and competitive tendering. The results given in Table 3 indicate that latent construct is able to explain in the observed variables, thereby providing a strong and valid evidence for variable association to measurement model. Generally, CFA results indicate that the measurement model is acceptable with sufficient level of reliability.

4.4. Regression analysis

To test the hypotheses of the study, data were analyzed using stepwise regression to relate a dependent variable to a set of independent variables. Table 4 summarises the steps conducted in regression and moderated regression analyses. In order to examine the impact of transparency (independent variable) on competitive tendering (dependent variable), a multiple regression analysis was employed. Reviewed transparency constructs (professionalism, legal infrastructure, information disclosure and trust) were regressed against competitive tendering using linear regression. As shown in Table 4, professionalism has a significant positive effect on competitive tendering ($\beta = 726$; $p < 0.05$); therefore, H_{1a} was supported. Next, the result given in Table 4 indicated that legal infrastructure ($\beta = 624$; $p < 0.05$) has a significant impact on competitive tendering; consequently, H_{1b} was supported. The result also indicated information disclosure ($\beta = 0.719$; $p < 0.05$); thus, H_{1c} was supported. Furthermore, the result also indicated trust ($\beta = 0.775$; $p < 0.05$); hence, H_{1d} was supported.

Along with regression results given in Table 4, the F -statistic of 10.711 with a probability value of 0.03 less than 0.05 indicates the significance of the regression model in explaining the changes in competitive tendering. Additionally, the coefficient of determination which is the R^2 value of 0.806 implies that 80.6% of changes in competitive tendering are explained by the regression model. The adjusted R^2 value clearly indicates that 75.7% of variation in the dependent variable (competitive tendering) is explained by the explanatory variables. This indicates a reasonably good explanatory power of the regression model. These findings were supported by Sama et al. (2021), Raymond (2008), and Wittig (2003) when clarifying the importance of integrating transparency into public procurement principles. Therefore, with the clearly defined dimensions of transparency in competitive tendering, an increase in transparency dimensions will lead to an increase in accountability, integrity and value for money. In general, to improve decision-making and leveling playing field for contracting firms, there is a need for enhancing professionalism, legal infrastructure, information disclosure and trust in competitive tendering (Da Cruz et al., 2016; Lathrop & Ruma, 2010).

As illustrated in Table 4, bounded rationality had a negative relationship with competitive tendering. This relationship was negatively significant at 5% significance level with a coefficient of -0.694 . At a 5% significance level, a coefficient of -0.694 indicates that a unit increase in bounded rationality reduces competitive tendering by 0.694 units. As indicated in Table 4, the R^2 and adjusted R^2 values are 0.862 and 0.860, respectively, and this signifies that 86.2% of the variance in competitive tendering is explained by bounded rationality with the regression equation's $p < 0.05$, implying that it was effective in measuring the effect of bounded rationality on competitive tendering. Additionally, as shown in Table 4, the F -statistic is 4.867 and has a p -value

Table 2. Results of confirmatory factor analysis								
Construct	Scale item	Path estimate		CR	AVE	Cronbach's α		
Transparency	Professionalism	0.667		0.767	0.792	0.812		
	Legal infrastructure	0.739						
	Information disclosure	0.865						
	Trust	0.796						
Bounded rationality	Limited computational capacities	0.807		0.864	0.882	0.935		
	Logical inferences manipulation	0.743						
	Bounded emotional skills	0.815						
	Procedural complexities	0.746						
	Specification imperfections	0.875						
	Bounded communication skills	0.773						
Competitive tendering	Value for money	0.836		0.887	0.789	0.879		
	Integrity	0.754						
	Accountability	0.734						
Model Fit								
Measure	χ^2	NC (CMIN/df)	NFI	NNFI	IFI	RFI	CFI	SRMR
Criteria	Small chi-square	≤ 2.00	≥ 0.90	≥ 0.90	≥ 0.90	≥ 0.90	≥ 0.90	0.080
Result	187.694	0.072	0.942	0.953	0.957	0.966	0.976	0.075
Note: N = 294; *All paths are significant at $p < 0.05$; AVE =average variance extracted; CR = composite reliability.								

Note: N = 294; *All paths are significant at $p < 0.05$; AVE =average variance extracted; CR = composite reliability.

Table 3. Results of discriminant validity

Variable	Transparency	Bounded rationality	Competitive tendering
Transparency	0.792 ^a		
Competitive tendering	0.398	0.882 ^a	
Bounded rationality	0.225	0.199	0.789 ^a

Note: ^aVariance extracted.

of 0.03 ($p < 0.05$), which suggests that there is a relationship between the dependent variable competitive tendering and the bounded rationality.

From the above explanation, transparency is directly and significantly affected by bounded rationality. Therefore, H_2 is substantiated. These findings are supported by Reza and Behzad (2017) and Foss (2001) as they indicate a level of bounded rationality, definitely ensuring a tremendously negative impact on organisational performance. Also, empirical reviews from studies have indicated that public procurement practitioners' behaviour and decisions often can only affected by bounded rationality due to cognitive limitations such as limited recognition of available alternatives, incomplete knowledge of possible consequences, and imperfect anticipation of the transparency associated with future consequences of competitive tendering (Abdullah et al., 2014; Hensher & Stanley, 2008; Lloyd & McCue, 2004).

4.5. Moderated regression analysis

With reference to Table 4, results of hierarchical moderated regression analysis are reported. Model III ($R^2 = 0.781\%$, adjusted $R^2 = 0.659$, $p < 0.05$) included the control variables, main effects, and the hypothesized two-way interaction terms. In particular, the tested hypotheses H_{3a} , H_{3b} , H_{3c} and H_{3d} indicate moderation effect of bounded rationality when associated with transparency dimensions and competitive tendering. Bounded rationality creates reduction of 68.2% in the professionalism in competitive tendering relationship, whereas a change of 73.9% is the reduction in the relationship of procurement legal infrastructures and competitive tendering. Furthermore, the interactions between information disclosure and competitive tendering indicate a reduction of 69.4% when intervened by bounded rationality. Also, the interaction of trust and competitive tendering indicates a reduction of 77.1% when intervened by bounded rationality.

In general, results suggest that bounded rationality moderates the effects of transparency on competitive tendering. Therefore, H_{3a} , H_{3b} , H_{3c} and H_{3d} are substantiated. These results validate H_{3a} , H_{3b} , H_{3c} and H_{3d} that bounded rationality moderates the relationships of transparency dimensions and competitive tendering. In fact, the signs of beta coefficients are similar and significant to all hypotheses with a strong and negative association with all interactions of transparency dimensions and bounded rationality with competitive tendering. The result implied that when bounded rationality was at a higher level, transparency dimensions had a lower effect on competitive tendering. However, the significant result suggested that bounded rationality moderated the association of transparency dimensions on competitive tendering. As such, bounded rationality is a dominant association of transparency and competitive tendering. This finding was supported by Volmink (2014) and Ojo and Gbadebo (2014) as they declared that non-compliances to governing rules and regulations imply a weaker consensus on rules and open possibilities for bending rules, favouritism, absence of publicity of information, inaccessibility of information, irresponsive bids, conflict of interest, collusion, bribery and corruption in competitive tendering. In short, the basis of bounded rationality in competitive tendering represents systematic deviations or innate non-compliances to professionalism, legal infrastructure, information disclosure and trust in competitive tendering. Therefore, public procurement practitioners and all other stakeholders need to have assurance on visibility and disclosure of professionalism, legal infrastructure, information disclosure and trust, for being and free from bounded rationality.

Table 4. Results of hierarchical regression analysis						
Independent variables	Dependent variables					
	Competitive tendering					
	Model I		Model II		Model III	
	θ	p Values	θ	p Values	θ	p Values
Constant	0.653	0.000	-0.642	0.014	-0.593	0.017
Professionalism (PF)	0.726	0.043	-0.788	0.018	-0.723	0.011
Legal infrastructure (LI)	0.624	0.016	-0.696	0.011	-0.684	0.012
Information disclosure (ID)	0.719	0.024	-0.864	0.019	-0.753	0.021
Trust (TR)	0.775	0.023	-0.913	0.016	-0.674	0.014
Moderating variable						
Bounded rationality (BR)			-0.694	0.013	-0.786	0.006
Interactions						
PF×CT					-0.682	0.028
LI×CT					-0.739	0.031
ID×CT					-0.694	0.029
TR×CT					-0.771	0.011
R ²	0.806	0.009	0.877	0.02	0.781	0.014
Adjusted R ²	0.757	0.012	0.742	0.04	0.659	0.021
F change	10.711	0.003	4.867	0.03	3.835	0.011
Sign. of F change	0.000		0.036		0.023	

Notes: *All values are significant at $p < 0.05$.

5. Conclusion and implications

In an era of intense false impressions on costs, time, and quality aspects, where the most critical challenge is the management of procedural relationships among public procurement partners, it is essential to exploit and identify sources associated with decreasing transparency and information asymmetry to improve competitive tendering. The procedural relationships between partners in public procurement ought to be considered as the linkages constituting bounded rationality. Therefore, values and gains transferred would improve decision-making within the government; level the playing field for contracting firms; increase value for money, integrity and accountability; and ultimately improve the competitive tendering outcomes.

The goal of this study was to investigate the influence of bounded rationality on transparency in competitive tendering, besides explicitly investigating the moderating role of bounded rationality on transparency in competitive tendering. From the study results, it can be observed that bounded rationality as an important element in explaining the existence of malpractices and non-compliances to governing rules and regulations which open possibilities for bending rules, favouritism, inaccessibility of information, irresponsive bids, conflict of interest, collusion bribery and corruption in competitive tendering. Thus, the current study has enabled us to identify the bounded rationality whose effects are even more acute in a competitive tendering with tougher competition.

Reviewing literature shows that the number of studies focusing on influence of bounded rationality on transparency in competitive tendering is scanty available. Bounded rationality has rarely received attention in public procurement's decision-making process, and public procurement partners do not effectively identify its existence in false impressions, cognitive limitations and imperfect information. Generally, it is clear that bounded rationality is not extensively identified in competitive tendering; nevertheless, transacting partners in public procurement can benefit through being alert if they could control false impressions, cognitive limitations and imperfect information according to their own specific transactional environments.

Like any research effort, this study contains a number of strengths and limitations. The breadth of the sample included in this study suggests that the findings are fairly generalisable to LGAs of Singida and Dodoma Regions in Tanzania. However, the findings are limited in some ways. First, there is no severance concerning the size of transacting partners involved in this study; results may differ for firms and procuring entities with substantive amount of fund. Future research on this topic is recommended to be conducted by using a bigger sample size and qualitative methods and that could represent to cover up a larger area for the better generality of study findings. It can also be suggested to examine the moderating roles of socio-cultural values or any other environmental factors. Moreover, the future studies on this subject matter could be conducted using a bigger combination of variables with a more complex model, and the analysis could further be carried out using data envelopment analysis. Despite these limitations, this study provides important implications in the context of a developing country from theoretical and practical perspectives.

This study has significance, as it examined the mechanism underlying transparency challenges in competitive tendering by spotlighting specific symptoms through the tested evidence of bounded rationality in public procurement. The study findings suggest the interventions targeting bounded rationality symptoms of limited computational capacities, logical inference manipulation, bounded emotional skills, procedural complexities, specification imperfections and bounded communication skills in competitive tendering among public procurement practitioners. Henceforth, it will be important to continue to research behaviour-related problems among public procurement practitioners targeting practitioner-specific behavioural patterns.

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Authors' contributions

Corresponding author was the researcher of the original dissertation from which this article is substantially derived.

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