

Systems of Accountability in Public Sector Organization Using NPM: An Exploratory Evidence

Anup Chowdhury, Nikhil Chandra Shil*

Department of Business Administration, East West University, Dhaka, Bangladesh

Email address

anup@ewubd.edu (A. Chowdhury), nikhilacc@yahoo.com (N. C. Shil)

*Corresponding author

To cite this article

Anup Chowdhury, Nikhil Chandra Shil. Systems of Accountability in Public Sector Organization Using NPM: An Exploratory Evidence. *American Journal of Business, Economics and Management*. Vol. 4, No. 6, 2016, pp. 163-169.

Received: October 31, 2016; **Accepted:** November 17, 2016; **Published:** December 14, 2016

Abstract

This study is about the exploration of accountability systems in the context of New Public Management initiatives. A government department in the Australian Capital Territory has been adopted as a field for investigation. The focus of this research is to study in depth of a particular phenomena i.e., accountability systems. Qualitative research methodology was chosen and case-based research method was used in this study. Data collection involved a triangulation approach using three sources as organizational documents, interviews and observation. The research demonstrated that accountability systems in the selected researched organization are the functions of public sector reforms linked to the key areas of financial management and service delivery. These findings are consistent with the view that changes to the Australian public sector promoted managerial accountability and a culture of performance. The research undertaken was in-depth, using a case study and though generalization is not possible from this single case study, the findings are expected to add knowledge to existing literature and provide some important lessons for the public sector entities in other countries who are interested in adopting these accountability systems as their control devices.

Keywords

Accountability, New Public Management, Public Sector Organization, Australia

1. Introduction

The term 'New Public Management' (NPM) is used to describe the changing style of governance and administration in the public sector. The most definitive characteristic of the NPM is the greater salience that is given to what has been referred to as the three 'Es'- *economy, efficiency and effectiveness* [1]. In a study on reforming publicly funded museums, the researcher establishes that public value offers a balance between efficiency and the primary roles of the museums [2]. NPM is the commonly used label for the ambition of government organizations in many countries to run the public sector in a more businesslike manner [3]. During the 1980s and 1990s the term NPM was used to denote a number of reforms that were carried out by several countries in the world [4]. Maor [5] observed that NPM has shown a remarkable degree of consensus among the opinion

makers of various countries about the desired nature of change. By the late 1980s a remarkable consensus had formed within the Australian state and commonwealth public services concerning the ongoing reforms in the existing public management framework. These mechanisms forced the Australian public sector to transform. In Australia, by the 1990s, an almost unchallenged orthodoxy in favor of public management reforms had arisen. Carlin [6] observed that the impetus towards the achievements of a new model for public management was guided by the principles of improving efficiency and productivity. Halligan [7] pointed out that in addition to various administrative reforms since the 1980s the different levels of Australian public agencies have implemented a series of financial reforms. These financial reforms linked to NPM have also increased the sophistication and complexity of public service financial management and provided a powerful tool for public sector resource management and accountability [8].

Accountability forms the cornerstone of good management outcomes and one of the major objectives of the reforms initiatives in the Australian public sector. Kinchin [9] pointed out that transparency and accountability are the positive obligations of the public sector and government to explain and provide processes, policies and material relied upon in the making of decisions. It is argued that accountability processes should not be seen as an 'add-on' to the activities of the individual, but rather as an integral part of functioning within the public sector [10-12]. Accountability is a key notion and is generally considered to be a very positive democratic value [13-14]. Traditionally, public organizations were involved in providing services to the people. The morality was that all people should have access to these services. It was one of the major causes for spending to the limit or over the limit. Therefore, spending without accountability was the old legitimation structure of the traditional public organizations. However, this situation has changed and the present study is about the exploration of new accountability systems in the context of New Public Management (NPM) initiatives. A government department in the Australian Capital Territory (ACT) has been adopted as a field of investigation for the purpose of this exploration. This study will investigate how the accountability systems have been implicated in the organizational environment within this government department.

2. Research Questions

The study will seek the answers of the following research questions:

How the accountability systems become embedded in the financially and managerially oriented selected public sector organization? Specifically,

- (a) What are the accountability systems of the researched public sector organization?
- (b) In what ways are accountability systems linked to the organizational actions of the researched organization?
- (c) How has accountability systems contributed to and shaped new organizational culture within the researched organization?

3. Research Methods and Data Collection

This research explored in depth the evolution of accountability systems in the context of new public management initiatives in Australia. A governmental department in the Australian Capital Territory was selected for the purpose of the exploration. The qualitative research approach was adopted and data was collected in the case study tradition. The main data sources were archival official documents and interviews. The interview method used in this study was unstructured and open-ended. In this study snowball sampling was used. This technique identified respondents who are then used to refer on to the other

respondents. In addition, the researcher used direct observation to supplement and corroborate the archival documents and interview data. In the study the researchers analyzed data using the approach provided by Miles and Huberman [15].

4. Theoretical Framework for the Study

The framework considered in this study for the interpretation and analysis of data is Giddens's structuration theory. Structuration theory is an orderly, comprehensive, and integrated way to analyze and understand the role of control systems [16]. Giddens's structuration theory is concerned with the relationship between the actions of agents and the structuring of social systems in the production, reproduction and regulation of social order. As accountability systems are socially constructed, Giddens's structuration theory has adopted in this research to obtain a better understanding of human actions and to explore how accountability systems are implicated in the wider social context. Giddens [17] suggested that within the processes of structuration there are three dimensions of social structure: Signification (meaning), legitimation (morality) and domination (power). Signification is the *rules or aspects of rules*. These are *codes* or modes of coding. Domination involves *authorization* and *allocation*. Legitimation is the modes of normative *regulation*. When people act, they draw from these structures. Agents in their actions constantly produce and reproduce the social constructs and Giddens mentioned that all human interaction is inextricably composed of structure of meaning, power and moral framework.

5. Findings of the Study

Accountability is important in the public sector because of the need to ensure that public money is spent, and power exercised, efficiently, effectively, ethically and prudently [8], [18-21]. There are various meanings of accountability in the public sector. The most obvious is financial accountability. Financial accountability means the duty of an organization to maintain accurate accounts and records which represent a true and fair view of the financial transactions and affairs of the organization and the obligation of the duty is to disclose these accounts in the annual statements. Based on her experience one of the senior executives of the department observed:

The financial accountability is probably the financial accounts that come out plus what organizations do with them. Organizations have an annual report which gets tabled in the Assembly. In this annual report there are a whole heap of different things organizations are accountable for at different stages which are not present in the private sector.

In a study [22], it reveals that local government blamed the funding cuts and the resulting resource shortages on the central government. It sought to push responsibility for cuts

to the local citizenry whilst reserving for itself the role of mediator and adjudicator who makes the final decisions about the portfolio of causes that will be funded. Accountability in the public sector may be upward, outward, downward and inward. Upward accountability is and remains the foundation of the Australian system of public administration [23-26]. This is also evident in the department’s organizational chart. The following Table shows the arrangements which ensure that effort is focused on agency objectives and government priorities. For different entity, the accountability arrangements are different as demonstrated in Table 1 below. For example, election is the accountability arrangement for assembly whereas performance agreement with manager spells out the accountability arrangements for agency officers.

Table 1. Accountability arrangements of the Government

Accountable entity	Accountability arrangements
• The Legislative Assembly	• Elections
• The Government and Ministers	• Published plans and reports • Estimates hearings • Independent review by the Auditor-General
• Agency Chief Executives	• Performance agreement with Minister • Annual reports
• Agency Senior Executives and Managers	• Performance Agreement with Chief • Executive
• Agency Officers	• Performance Agreement with manager

Source: ACT Government, Chief Minister’s Department, February, 2011 [27]

Staff of the researched organization are accountable to management and ultimately to the Ministers through the Chief Executive. More specifically, one participant elaborated this view:

I am accountable for all the operations we have in community services to my Chief Executive and the Chief Executive is accountable to the Minister. I have to have also reports publicly in the Legislative Assembly. They are released publicly because we are in a democracy. The Minister constantly is putting our performance before the public and the opposition criticises us and then we have to explain our behavior. In this sense it’s a very serious framework for us which are different from the private sector.

A mid-level executive of the Department made a similar view about upward accountability:

I am accountable to the Chief Executive and the Chief Executive is accountable to the Ministers and the Ministers are accountable to the public through Parliament.

Therefore, in the department upward accountability system is evident and it includes obligation to report to and take orders from the manager’s superiors up the line. For example a junior executive of the department commented:

There is an organizational structure within the department and it is not necessarily flat but it is fairly hierarchal so there is always someone to be accountable for.

Public organizations do not have any outside equity interest and have no shareholders and they do not pay

dividends. They are providing service to the community and they are accountable to the community and to the government. It is the outward accountability. One of the senior executives of the department noted:

We don’t have shareholders as such but certainly if you look at that we are not giving dividends through a process of corporate deliverance. We are giving dividends to the citizens in the manner of services. If they are not experiencing that in a positive and free flowing way they will act strongly just the same as a shareholding body.

Therefore, in the department, outward accountability also exists. Evidence from the field supports that outward accountability in the department means managers of the department are responsible to the client groups and other stakeholders of the community. As a part of outward accountability, a study reveals that despite difficult challenges, public managers have adopted contribution analysis which served to facilitate public value [28]. A mid-level executive of the department explained outward accountability as follows:

We have accountability to the sector and the community that we fund. We have to demonstrate the way in which our policy is derived on in consultation with the information we receive.

Therefore, in the department it is evident that there is upward and outside accountability. One of the junior staff commented:

Our accountability framework assists in delivering government priorities and contributes to sustainable improvements to the well-being of Canberrans. In this sense we are accountable to the government and at the same time to the citizens.

Managers in the public sector face external pressure as there are press and public in the democratic societies. In public organization citizens have access to considerable information. This is what makes it different from the private sector. One of the senior executives in the Finance Division of the department voiced similar views. He commented:

If you are in the private sector and you do a customer satisfaction survey and you get some bad news the first thing is how am I going to fix that up? In the public sector when you get some bad news you think ‘Oh my God! What’s the opposition going to say?’ That’s going to be in the news. I think there are strong external pressures in the public sector and that’s one of the end dimensions of introducing these reforms in the public sector which is not present in the private sector.

Evidence from the field supports that in the department there are different guidelines on employees action exists. For instance, an interview with one of the senior executives in the department suggested that there are information charts for their staff which guide the employees’ action. She explained:

We have a service delivery platform and values and culture which guide our employees. This is a document that we go through. We also have a code of conduct. We have compliance policies and guidelines. There are also systems of accountability through the budget papers and annual reports and we work within this. In terms of financial accountability

we follow the Financial Management Act. So, it has become an emerging area of responsibility for us.

In this study it has been observed that the department has implemented accountability systems prompted by various public sector reforms initiatives linked to new public management. In the department, legitimization is the new moral obligations of the public service. This new moral obligation is the new public accountability which acts in the public interest. This accountability includes setting goals, providing and reporting on results and the visible consequences for getting things right or wrong. Public servants are being held accountable for their actions and they are responsible for providing accurate, informed and appropriate advice and services as set out in the various Acts, regulations and guidelines under which the public service operates [9], [11], [14], [18], [20], [21], and [28]. As a public sector organisation, the department operates within the context of a range of policies, strategies and laws. In order to fulfill the obligations to the ACT Government and Community the department has implemented and complied with these laws, regulations and Guidelines. The various forms of accountability systems within the department are as follows:

5.1. Public Interest Disclosure

In order to be effective in combating corruption, a fit is needed with the main determinants of corrupt behavior: first, at the individual level in which either personal morality, social or economic considerations are at stake; second, at the organizational level in which social-psychological factors might be determinative; and third, at the contextual level in which economic prosperity, the nature of the political system and cultural features are important [29]. The NPM approach forced public organizations to express the values and preferences of citizens, communities and societies [14]. Public Interest disclosure is an innovation in accountability system in the public organization which is used in public interest [9], [14] and [30]. The department implemented accountability systems for public interest and adapted ACT government *Public Interest Disclosure Act 1994*. It ensures that all disclosures made in the public interest are investigated thoroughly. The department receives complaints about the actions of the department, its officers or other persons employed by the department. These complaints are referred to as Public Interest Disclosures. It is evident that this disclosure is directly related to the department's goals, objectives and achievements. Drawing on the values, context and strategic themes the department is accountable to the clients and provides opportunities for regular feedback on any aspect of their contact with their service. In this sense public interest disclosure helps towards its outward accountability. The department's documents suggest that it is a reporting system of any corruption, fraud or maladministration in the department. The department is guided by the *Public Interest Disclosure Act 1994* in this regard. This Act supports the reporting of wrongdoing in the public sector.

5.2. Freedom of Information

In the public sector, citizens are entitled to access of all information from the public organization. It is different from the private sector and can be considered as an outward accountability mechanism of the public sector. Freedom of Information (FOI) legislation may be used in this case [30]. FOI laws have made inroads into the older conventions of secrecy in the governmental agencies [22], [31] and [32]. At the Commonwealth level in Australia, the *Freedom of Information Act* was passed in 1981 and came into effect in December 1982. It was one of the reforms of the Federal government of that time. In the Australian Capital Territory this Act was passed in 1989. In the light of the economic rationality of the new public management the department has adopted The *ACT Freedom of Information ACT 1989*. Roberts [31] argued that Freedom of information law gives citizens the right of access to government information. The FOI Act provides the legal right to the public to see the documents held by ACT ministers and the department. It strengthens accountability to clients and to the law which is derived from the new public management. Freedom of information is not a private sector practice. It is an alternative to market based management control systems. Under this law the department is accountable to the public.

The department's organizational document revealed that the information and documents that may be available under this Act include: general files including internal, interdepartmental and public documents, minutes of meetings of management and other committees, agendas and background papers, policy statements, financial and staffing estimates, Diaries, rosters and worksheets, program and policy files, records held on microfilm, computer or paper in connection with specialized divisional functions, photographs and films, financial and accounting records, details of contracts, tenders, files on applicants, clients and properties, records of government including the machinery of government (including annual reports) and leases and deeds of agreement.

Evidence from the field supported that sometimes freedom of information creates problems within the department. As Piotrowski and Rosenblomm [32] claimed that freedom of information illustrates the problem of protecting non mission-based, democratic-constitutional values in results-oriented public management. Generally, in the department there is no application fee for freedom of information requests. However, processing charges may apply for large requests which are against the public interest. Roberts [31] argued that governments attempt to sell information and freedom of information fees may create new economic barriers to openness.

5.3. ACT Ombudsman

The NPM initiatives forced public sector organization to be more accountable to the public. To ensure accountability of the governmental departments, an Ombudsman's Office was instituted in the ACT. The ACT Ombudsman's Office investigates any citizen's complaint against any action of a

government agency or official. If any individual citizen is not satisfied with the department's decision, then the person can approach the ACT Ombudsman. The concept of ombudsman is now widely used in the public sector. In the line with NPM, some institutions in the private sector established external complaints mechanisms very similar to those in the public sector [29]. If any person is not satisfied with the department's internal review and ACT ombudsman review, the person can seek an independent review of the decision by the Administrative Appeals Tribunal which is discussed next.

5.4. Administrative Appeals Tribunal

Brewer [34] argued that the development of NPM and public sector reforms in many jurisdictions, a consumerist model for handling complaints has come increasingly to the fore. Ensuring that public service complaints are handled effectively and rights of redress upheld is an integral feature of good governance and effective service delivery. Administrative Appeals Tribunal is one of them and an alternative market based accountability system used in the public sector. In the ACT the Administrative Appeals Tribunal (AAT) is an independent body responsible for reviewing administrative decisions by governmental agencies. The AAT is headed by a president. The department's organizational document revealed that an application can be filed to the AAT if the request was originally decided by a minister or departmental head, if the person is unhappy with an internal review decision or there has been agency delay. This finding is similar to the findings observed by Mulgan [29] that in certain cases, members of the public may also appeal to a number of merit review tribunals, such as Administrative Appeals Tribunal. However, an appeal cannot be submitted to the AAT if an internal review was possible but the aggrieved person did not ask for it. AAT appeal also cannot be done if the complaint has been submitted to the ACT Ombudsman but has not yet been dealt with by the ombudsman.

It can be argued that these action control mechanisms have given the department strengths to operate efficiently and effectively. Empirical evidence collected on the organization suggests that the department implemented a wide range of action control mechanisms to cope with the changing public sector environment. These control mechanisms have brought economic logic into its new type of accountability system in the department. The department's documents and evidence from the field indicated that these control devices not only supported the business culture in the department, but has also reshaped the general orientation of the people in the department.

In this study, it has been argued that to gain better understanding of the accountability systems in an organization, it is necessary to look at the relationship between day-to-day social action of the agents and the various dimension of social structure. Accountability systems provide bindings of social interactions in an organization across time and space and therefore, accountability systems are considered as social practices. It

acts as modalities of the structure. These modalities are the means by which structures are translated into actions. The modalities of accountability systems are interpretive schemes, facilities and norms. These modalities explain how interaction is affected.

According to Giddens [17] in an organization the structure of signification refers to how purpose and meaning are attributed to everyday activity. In the Australian public sector there has been a long tradition that public organizations provide utilities and services to the community and have been seen as the fabric of the society. These organizations are funded by government budget allocation raised from taxation and provide supply services and utilities which is part of the infrastructure of the society. No attempt has been taken to measure efficiency or effectiveness of government spending for a long time. This was the old signification structure of the traditional public organizations. Such structure of signification did not go unchallenged. The movement away from this situation has emerged and the emphasis is given on efficiency, economy and effectiveness and streamlining managerialism in the public sector. The new notion 'value for money' has emerged in the public sector which established formal rational management, clear goal, corporate plans, internal and external accounting system and clear responsibility lines for output measurement. The change to structure of meaning and signification was seen in the department also. In the department a competing interpretive scheme of signification became apparent. New public management ideals brought a challenge to the signification structure of the department and required to implement these new interpretive schemes. To cope with the changing environment and to meet the demands of the economic rationality of the new public management the department implemented various accountability systems as interpretive schemes in their organization.

Evidence from the field shows that in the department, the new interpretive scheme is the accountability system which mediates between the signification structure and social interaction in the form of communication between managers and employees. It appears that in the department these interpretive schemes are the direct outcome of the new public management ideals and was implemented to establish the principle - value for money. Managers in the department use these interpretive schemes to interpret past results, take actions and make plans. Managers also use these accountability systems to communicate meaningfully with its employees and to influence the individual towards organizational goal achievement.

Using new public management accountability approaches, the department has transformed into enabling organizations with the services being delivered under some form of market process [35]. The ultimate goal of the department is to achieve efficiency and effectiveness of the government through the introduction of market disciplines. These market disciplines forced the department to adopt result-oriented approach to financial management and it provides a powerful domination tool for their resource management. In turn, this

financial management has become a tool for public sector managers to preserve and extend their power base and influence or domination. According to Giddens [17], [36] and [37] the domination dimension of social life includes facilities through which actors draw upon the structure in the exercise of power. In a broad sense, power is considered as the ability to get things done and in a narrower sense; it simply implies domination [38]. Resources or facilities are the media through which power is exercised. In this sense, accountability systems are conceptualized as socially constructed resources which can be drawn upon in the exercise of power. In the department, accountability systems are facilities that management at all levels uses to coordinate and control other participants. Here, accountability system is used as domination modalities. As power is the ability to get things done, management of the department uses accountability systems as authoritative resources.

Traditionally public organizations were involved in providing services to the people. The rationality is that all people should have access to these services. Resources should be available to all according to need. In the public sector it was also observed that spending to the limit or over the limit was common practice. Therefore, in a financial sense, the structure of legitimation allowed spending without accountability [39]. However, NPM initiatives have changed the scenario. In the department, a new legitimation structure appeared in response to the public sector reforms initiatives to challenge this traditional view of spending without accountability. New organizational purposes required new systems of financial accountability. Under this new system, managers are more accountable for their outputs. In the department, new financial accountability emerges and action control system acts as the modality of legitimation structure. In the department, it is evident that accountability systems act as modalities of structuration in all the three dimensions of social structure- signification, domination and legitimation. It shows how managers and employees make sense of organizational events and activities. In the department, these accountability systems are both the medium and the outcome of interaction because in the organizational setting these systems are constituted by human agency and at the same time are also guided by them. Therefore, duality of structure is evident in the department's accountability systems. It means structure and agency exists in a recursive relationship.

6. Conclusion

The purpose of this study is to understand how accountability systems were introduced in the researched public sector organization. Under new public management, accountability system is seriously driven by public interest disclosure, freedom of information, ACT ombudsman, and administrative appeals tribunal as witnessed in researched organization from ACT Government. It is evident that these accountability systems were implemented in the department as a response to meet the managerialist or corporate culture. Evidence from the field showed that the department

introduced these accountability systems to illustrate the department's commitment to efficiency and effectiveness. It appears from the case that the adopted accountability systems forced the department towards performance and results and it is a clear sign of adoption of new public management practices. It is also evident that the introduction of NPM ideals in the researched organization has brought about formal and informal changes in their management practices. By adopting the accountability systems the department ensures that the services and programs it provides are meeting the complex needs of its clients at all ages and stages of their lives. These views support Lawrence and Alam's [40] argument that public sector reforms identified people's need and offered a co-ordinated approach to service provision.

References

- [1] Barrett, P. (2004), 'Financial Management in the Public Sector- How Accrual Accounting and Budgeting Enhances Governance and Accountability', *Address to the Challenge of Change: Driving Governance and Accountability, CPA Forum 2004*, Australian National Audit Office.
- [2] Herguner, B. (2015), 'Public value as a framework for reforming publicly funded museums', *International Journal of Public Sector Management*, Vol. 28, No. 6, pp. 461-474.
- [3] Jansen, E. P. (2004), 'Performance Measurement in Governmental Organizations: A contingent Approach to Measurement and Management Control', *Managerial Finance*, Vol. 30, No. 8, pp. 54-68.
- [4] Sahlin-Andersson, K. (2001), 'National, International and Transnational Constructions of New Public Management', in Christensen, T and Laegreid, P. (eds.) *New Public Management: the transformation of ideas and practice*, Ashgate Publishing Limited, England, pp. 43-72.
- [5] Maor, M. (1999), 'The Paradox of Managerialism', *Public Administration Review*, Vol. 59, No. 1, Jan.-Feb., pp. 5-18.
- [6] Carlin, T. M. (2006), 'Victoria's Accrual Output based Budgeting System- Delivering as Promised? Some empirical Evidence', *Financial Accountability and Management*, Vol. 22, Issue 1, pp. 1-19.
- [7] Halligan, J. (2004), 'The Quasi-Autonomous Agency in an Ambiguous Environment: The Centrelink Case', *Public Administration and Development*, May, 24, pp. 147-156.
- [8] Barrett, G., Murphy, S. and Miller, R. (1994), 'Financial Management reform', in Stewart, J. (ed.), *From Hawke to Keating- Australian Commonwealth Administration 1990-1993*, Centre for Research in Public Sector Management, University of Canberra & Royal Institute of Public Administration, Australia, pp. 49-68.
- [9] Kinchin, N. (2007), 'More than Writing on a Wall: Evaluating the Role that Codes of Ethics Play securing Accountability of Public Sector Decision-Makers', *Australian Journal of Public Administration*, Vol. 66, pp. 112-120.
- [10] Kennedy, M. (1995), 'Legislation for Ethical and Accountable Management- A Commonwealth Perspective', in Guthrie, J. (ed.), *Making the Australian Public Sector Count in the 1990s*, IIR Conferences Pty Ltd., NSW, p. 19-23.

- [11] Lee, J. (2008), 'Preparing Performance Information in the Public Sector: An Australian Perspective', *Financial Accountability & Management*, Vol. 24, Issue 2, pp. 117-149.
- [12] Guthrie, J. and Farneti, F. (2008), 'GRI Sustainability Reporting by Australian Public Sector Organizations', *Public Money & Management*, Vol. 28, Issue 6, pp. 361-366.
- [13] Gendron, Y., Cooper, D. J., and Townley, B. (2001), 'In the name of accountability: State auditing, independence and new public management', *Accounting, Auditing and Accountability Journal*, Vol.14, No. 3, pp. 278-310.
- [14] Bourgon, J. (2008), 'The Future of Public Service: A Search for a New Balance', *Australian Journal of Public Administration*, Vol. 67, pp. 390-404.
- [15] Miles, M. B. and Huberman, A. M. (1994), *Qualitative Data Analysis: An Expanded Sourcebook*, Sage Publications, London.
- [16] Macintosh, N. B. and Quattrone, P. (2010), *Management Accounting and Control Systems: An Organisational and Sociological Approach*, John Wiley & Sons Ltd.
- [17] Giddens, A. (1979), *Central Problems in Social Theory*, The Macmillan Press Ltd., London.
- [18] Core, P (1993), 'Accountability in the Public Sector', in Guthrie, J. (ed.), *The Australian Public Sector: Pathways to Changes in the 1990s*, IIR Conferences Pty Ltd., NSW, pp. 48-52.
- [19] Murray, A. (2008), *Review of Operation Sunlight: Overhauling Budgetary Transparency*, June, Canberra.
- [20] Tanner, L. (2008), *Review of Operation Sunlight - Overhauling Budgetary Transparency*, December, Canberra.
- [21] Steane, P. (2008), 'Public Management Reforms in Australia and New Zealand: A pot-pourri overview of the past decade', *Public Management Review*, Vol. 10, Issue 4, pp. 453-465.
- [22] Ahrens, T. and Ferry, L. (2015), 'Newcastle City Council and the grassroots: accountability and budgeting under austerity', *Accounting, Auditing and Accountability Journal*, Vol. 28, No. 6, pp. 909-933.
- [23] Corbett, D (1996), *Australian Public Sector Management*, Allen & Unwin, NSW.
- [24] Hoque, Z. and Moll, J. (2001), 'Public sector reform-Implications for accounting, accountability and performance of state-owned entities – an Australian perspective', *International Journal of Public Sector Management*, Vol. 14, No. 4, pp. 304-326.
- [25] Brown, K., Waterhouse, J. and Flynn, C. (2003) 'Change management practices- Is a hybrid model a better alternative for public sector agencies?' *The International Journal of Public Sector Management*, Vol. 16, No. 3, pp. 230-241.
- [26] Farneti, F. And Guthrie, J. (2009), 'Sustainability reporting by Australian public sector organisations: Why they report', *Accounting Forum*, Vol. 33, Issue 2, pp. 89-98.
- [27] ACT Government (2011), *Strengthening Performance and Accountability: A Framework for the ACT Government*, Chief Minister's Department, February, ACT, Australia.
- [28] Connolly, J. (2016), 'Contribution analysis as an approach to enable public managers to demonstrate public value The Scottish context', *International Journal of Public Sector Management*, Vol. 29, No. 7, pp. 690-707.
- [29] Vries, M. D. and Sobis, I. (2016), 'Increasing transparency is not always the panacea An overview of alternative paths to curb corruption in the public sector', *International Journal of Public Sector Management*, Vol. 29, No. 3, pp. 255-270.
- [30] Hoque, Z. (2008), Measuring and reporting public sector outputs/outcomes: Exploratory evidence from Australia', *International Journal of Public Sector Management*, Vol. 21, No.5, pp.468-493.
- [31] Mulgan, R. (2000), 'Comparing Accountability in the Public and Private Sectors', *Australian Journal of Public Administration*, Vol. 59, Issue 1, pp. 87-97.
- [32] Roberts, A. S. (2000), 'Less Government, More Secrecy: Reinvention and the weakening of Freedom of Information Law', *Public Administration Review*, Vol. 60, pp. 308-320. Canadian experience.
- [33] Piotrowski, S. J. and Rosenbloom, D. H. (2002), 'Nonmission-Based Values in Results-Oriented Public Management: The Case of Freedom of Information', *Public Administration Review*, Vol. 62, pp. 643-657.
- [34] Brewer, B. (2007), 'Citizen or customer? Complaints handling in the public sector', *International Review of Administrative Sciences*, Vol. 73, No. 4, pp. 549-556.
- [35] Aulich, C., Halligan, J. and Nutley, S. (2001), 'Public sector Management', in Aulich, C., Halligan, J. and Nutley, S. (eds.), *Australian Handbook of Public Sector Management*, Allen & Unwin, NSW, pp. 11-19.
- [36] Giddens, A. (1976), *New Rules of Sociological Method: A Positive Critique of Interpretative Sociologies*, Basic Books, Inc., New York.
- [37] Giddens, A. (1984), *The Constitution of Society: outline of the theory of structuration*, University of California Press, Berkeley.
- [38] Busco, C (2009), 'Giddens' structuration theory and its implications for management accounting research', *Journal of Management and Governance*, Vol. 13, No. 3, Aug, pp. 249-260.
- [39] Lawrence, S. and Doolin, B. (1997), 'Introducing system contradiction to effect change in the public sector: A New Zealand case study', *International Journal of Public Sector Management*, Vol. 10, No. 7, pp. 490-504
- [40] Lawrence, S. and Alam, M. (2000), 'Disability support services in aliberalized economy - A NZ case study', *International Journal of Public Sector Management*, Vol. 13, No. 3, pp. 186-205.