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Public sector reforms and public private partnerships: Overview and research agenda

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ABSTRACT

The purpose of this editorial paper is to introduce the special issue and outline its major themes. This special issue of Accounting Forum aims to stimulate interdisciplinary and critical research on public sector reforms, particularly in the context of Public Private Partnerships and other public sector organisations. The editorial also seeks to provide a research agenda and new directions for more research in the field, considering the ambiguities of this hybrid organisational forms and the complexity of accounting and accountability reforms.

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1. Introduction

Arguably companies operating in free market conditions possess superior management techniques and knowledge than companies operating in the public sector that are regarded as less efficient and effective by many scholars. In order to improve performance and efficiency, many of these companies are adopting a hybrid type of organisational forms where managers from the private and the public sector work together in complex organisational forms, roles and work practices, often with conflicting objectives, incentives and penalties. In this hybrid governance mode we see new forms of operations emerging such as out-sourcing, contracting-out and public private partnerships, which bring their own unique opportunities and challenges for accounting and accountability researchers.

This special issue comprises papers that examine and critically review current international trends on public sector reforms, particularly in the context of Public Private Partnerships (PPPs) and other public sector organisations. Changes to the organizational composition of the public sector introduced by New Public Management-style reforms such as PPPs, leading to corporatisation, contracting-out and privatization in their various forms, have led to an increased decentralisation of responsibilities in public sector accounting (Christensen & Lægread, 2008; Osborne & Gaebler, 1992). Internationally, public sector reforms, and particularly PPPs, have also given rise to the need for producing and auditing new financial and performance reports and required new forms of accountability. From a global perspective, while individual countries are moulding their own unique approaches, it is possible to identify general trends in new public sector reforms, such as in PPPs which are being increasingly used internationally in order to hide some government deficits. These changes in the governance of these complex and hybrid organisations became to be known as New Public Governance (NPG). NPG has its

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origins in the radical changes introduced in the 1980s and 1990s, and can be partly regarded as a response to the NPM-oriented developments in the public sector, especially with respect to ‘marketization’ and ‘accountingization’ (Almquist, Grossi, van Helden, & Reichard, 2013; Osborne, 2010). While NPM is linked to individual organizations using comprehensive concepts of financial reporting and accrual accounting, NPG has a multi-organizational focus with a particular interest in “Whole-of-Government Accounting” (WGA), consolidation issues (Chow, Humphrey, & Moll, 2007; Heald & Georgiou, 2011; Robb and Newberry, 2007) and accountability and value for money issues in the governance of PPPs (Demirag, Dubnick, & Khadaroo, 2004).

In PPPs the relationship between the public sector bodies; the relationship between the procuring authority and the Special Purpose Vehicle (SPV); as well as the relationship between the SPV members are also important to understand, in a NPG framework. In order to develop an effective set of reporting and risk measurement requirements, how risks are being diffused by the SPV becomes a focal issue as they may be engaging in excessive risk transfer for which the Government will ultimately have to bear the responsibility (Demirag, Khadaroo, Stapleton, & Stevenson, 2012).

Public sector reforms, particularly in the area of PPPs, are providing challenges and opportunities for governments to use different accounting techniques and structures in order to reduce barriers and objections to these reforms. Producing a single financial report that encompasses all government activities including PPPs within its area of authority is one such problematic area. The purpose of this Special Issue is therefore to contribute to literature with emerging trends and experiences in public sector reforms and producing public sector financial statements as well as examining changes in Public Private Partnership risk management structures and reforms.

2. Summaries

The paper of Anessi Pessina & Cantù focuses on the evolutions of public sector reforms during the last years, their related dominant logic, as traditional old “Public Administration” (PA) paradigm or “Weberian” paradigm, New Public Management and New Public Governance, and their significant accounting implications. In the classical PA paradigm, financial management is an invisible bureaucratic function uninvolved in policy decision making and largely unaffected by new budgeting approaches, such as planning, programming, budgeting system (PPBS), zero based budgeting (ZBB), mission budgeting and emergency budgeting (Xu & Chan, 2016). NPM supports, among other goals, the integration of private sector management concepts and market mechanisms into the public sector, and also claims that changes in public sector accounting (i.e. accounting principles, double entry recording, full cost of services, output and outcome measures, accrual and consolidated financial statements, etc.) have been central in new public financial management (NPFM) (Olson, Humphrey, & Guthrie, 1998). NPG differs from NPM in at least two reasons: (1) NPG is mainly focussed on public sector values and (2) NPG starts from the perspective of networks of organizations (Almquist et al., 2013). In order to further investigate this, the authors have considered as policy area the Italian health care system across different tiers of governments (national, regional, and local) and different types of public health care organizations (Local Health Authorities, and Independent Hospitals).

In the analyses of the evolution of the different logics and their accounting implications, “Institutional logics” and “templates” were used by the authors. Institutional logics “represent frames of reference that condition actors’ choices for sense-making, the vocabulary they use to motivate action, and their sense of self and identity” (Thornton, Ocasio, & Lounsbury, 2012). Each logic is associated with a distinctive mode of rationalization—defining the appropriate relationship among subjects, practices, and objectives (Scott, 2014). Reay & Hinings (2005) suggest that competing logics can co-exist over an extended period in tension but may be limited in scope. Reay & Hinings also suggest that one dominant logic emerges but only temporarily and one change is followed by another. According to the authors, templates are shaped by institutional logics and an “appropriate” use of a template requires a certain degree of coherence with its underlying logic. The authors looked at accounting as a template being affected by central government attempts to impose a different logic on lower-tier organisations. Their study showed that the tensions stemming from this interplay of multiple logics are reshaping the accounting system of public health-care organisations and generating hybrid solutions.

This research was conducted using an “interventionist” approach (Jönsson & Lukka, 2006): the authors were involved for over five years in the process of designing and supporting the implementation of the 2011 accounting reform and thus interacted with both the central and the regional government levels. They collected extensive field notes of the meetings and workshops, and had the opportunity to capture often informally the different agendas, perceptions, and opinions about the new accounting system. They also conducted a review of secondary sources of information covering all significant official documents pertaining to the revision and harmonisation of accounting standards, issued between 2010 and 2014.

Their aim was to make a contribution to the debate on the possible evolutions of public sector accounting for continental countries (like Italy) that are witnessing the comeback of a traditional Public Administration model. Their findings also show an innovative form of interaction of multiple logics in a policy field with the central government attempting to re-impose the traditional PA logic on managerialised lower-tier public sector organisations. The main limitation of this paper is that it is based only on one policy area in one specific country and it is not clear whether these developments may happen elsewhere. Therefore, a possible implication for future research would be to investigate other countries and policy areas (as education, water, etc.), where traditional PA paradigm is regaining its central role.

In the second paper, Burke & Demirag describe the evolution of Public Private Partnerships (PPPs) as part of public sector policy in the Republic of Ireland and the key stakeholders in Irish PPPs. They also explore how risk is allocated and transferred through a number of stakeholder relationships and thus add to the discourse on stakeholder theory and risk management in

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