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Accounting Change Model for the Public Sector: Adapting Luder's Model for Developing Countries

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The purpose of this paper is to discuss the development of a theoretical model to investigate accounting change in the public sector in a developing country. The accounting change model developed by Luder (1992) for the public sector was adapted by reference to the work of others (Christensen 2002; Godfrey, Devlin & Merrouche 1996; Oliorilanto 2008; Saleh, 2007; Yamamoto 1999). The adapted model provides an integrative framework that conceptualizes multifaceted internal and external factors influencing accounting change and factors that can be barriers to and facilitators of change in developing countries.

1. Introduction

New Public Management (NPM) is a management philosophy which focuses on the change in management practices of the public sector towards more private sector practices, with accountability focusing on results rather than processes (Hood 1995; Francesco 2001; Painter 2006). NPM introduces a new imperative for efficiency and transparency into all elements of the public sector (Boston 1987; Atreya & Armstrong 2002; Baird 2007; Mimba, Helden & Tillema 2007). One important element of this change can be seen in the accounting practices with a move from cash to accrual accounting, together with the adoption of management accounting techniques to measure and control activities (Clarke & Lapsley 2004; Venieris & Cohen 2004; Cohen, Kaimenaki & Zorgios 2007; Baird 2007).

There have been a number of studies investigating New Public Management (NPM) and accounting reform in North America, Europe, U.K., Scandinavia, Australia and New Zealand (Hood 1995; Brignall & Modell 2000; Clarke & Lapsley 2004; Mimba, Helden & Tillema 2007). However, only a few studies have focused on New Public Management in developing countries (Atreya & Armstrong, 2002; Marwata & Alam 2006; Van De Ven & Poole 1995; Mimba, Helden & Tillema 2007).

The introduction of NPM practices has been seen in Thailand. Since the onset of the 1997 financial crisis, Thai authorities have implemented various measures to promote good governance practices in both Thai public agencies and private organizations (Montreevat 2006). Additionally, good governance principles have also been highlighted in Thai public sector efforts to change the values and working culture of the public sector with the aim of resolving problems more effectively and satisfying the needs of the public more responsively (Sussangkarn & Vichyanond 2007). Accountability to stakeholders and the improved transparency and disclosure of accurate and comprehensive information was considered critical (Trairatvorakul

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1998). In response the Thai government promulgated the 1997 Constitution which supported the development of a governance paradigm in both the public and private sector (Bowornwathna 2000). Consequently the public sector is now run and organized under the principles of the governance paradigm following the new performance standards of civil polity, in that the government must be effectively accountable, open, and transparent (Bowornwathana 1997). Further in 2003, the Thaksin government announced an act of law to promote good corporate governance practice. The Royal Decree on Good Governance was promulgated. It sets out four underlying principles of Good Governance: accountability, public participation, information disclosure and performance monitoring and evaluation (Painter 2007). NPM oriented reforms in the accounting practices of the public sector support this new environment of transparency and accountability.

This paper presents the development of a theoretical model to investigate accounting change in a developing country, Thailand, with a focus on public universities.

2. Literature Review

Otley (1980) notes there are no appropriate accounting system which can be applied to all organizations. He uses contingency theory as the framework to understand the contingent variables that explain why and how accounting has changed in an organization and how different factors influence accounting change in different ways (Otley 1980; Innes & Mitchell 1990; Morakul 1999; Waweru et al. 2004). Contingency theory is used to examine both the external and internal factors (contingent variables) that influence the need for change, such as the organization's environment, structure and technology (Anderson & Lanen, 1999; Cobb, Helliar & Innes 1995; Innes & Mitchell 1990; Kattan 2007; Otley 1980; Morakul 1999). External factors relate to uncertainty in the organizational environment such as market pressure, new technology and political issues (Haldma & Laats, 2002; Hopwood 1988; Otley 1980). The main internal factors relate to organizational size and institutional strategies that might have their own impact on organizational structure, budgetary control and performance measurement of the organization (Anderson & Lanen 1999; Baird 2007; Luder 1992; Hopwood 1987; Waweru, Hoque & Uliana 2004).

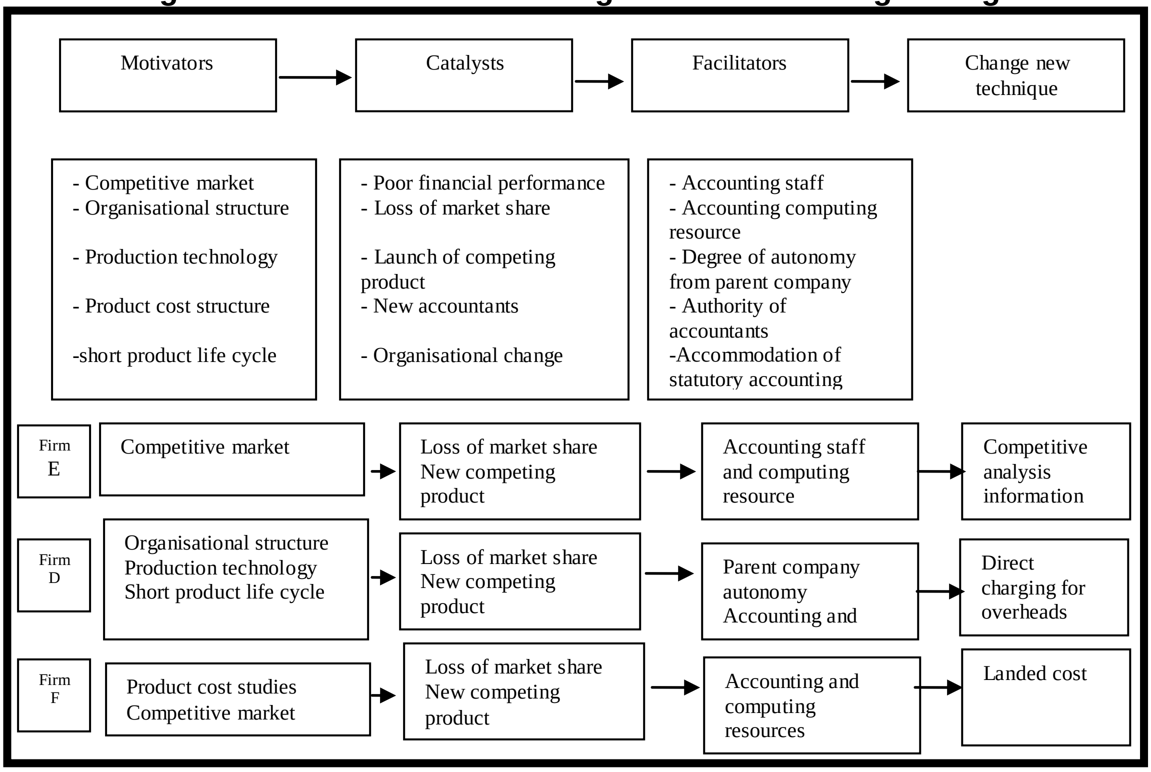
A number of accounting change models based on contingency theory have been developed to assist in investigating accounting change within both the public and private sector. Both will now be further discussed in the following sections.

2.1 Accounting Change Models

Private Sector

Through their research into Electronic companies in Scotland, Innes & Mitchell (1990) developed a model to investigate management accounting change. They identified three major factors influencing accounting change which they described as motivators, catalysts and facilitators. *Motivators* are those factors that influence accounting change in a general manner and relate to the level of competition in the market, the organisational structure, the production technology, the product cost structure and the length of the product life cycle. *Catalysts* are those factors that influence accounting change in a more direct way and are associated with poor financial performance, loss of market share, the launch of a competing product, new accountants and organisational change. *Facilitators* are those factors that affect the success of accounting change such as accounting staff resources, computing resources and the degree of autonomy from the parent company. Innes & Mitchell (1990) consider accounting change can occur through the interaction of these three types of factors. The motivators and catalysts act positively to generate change but can only become effective when suitable facilitating conditions exist. Figure 1 illustrates the process of management accounting change as outlined by Innes & Mitchell (1990).

Figure 1: The Process of Management Accounting Change



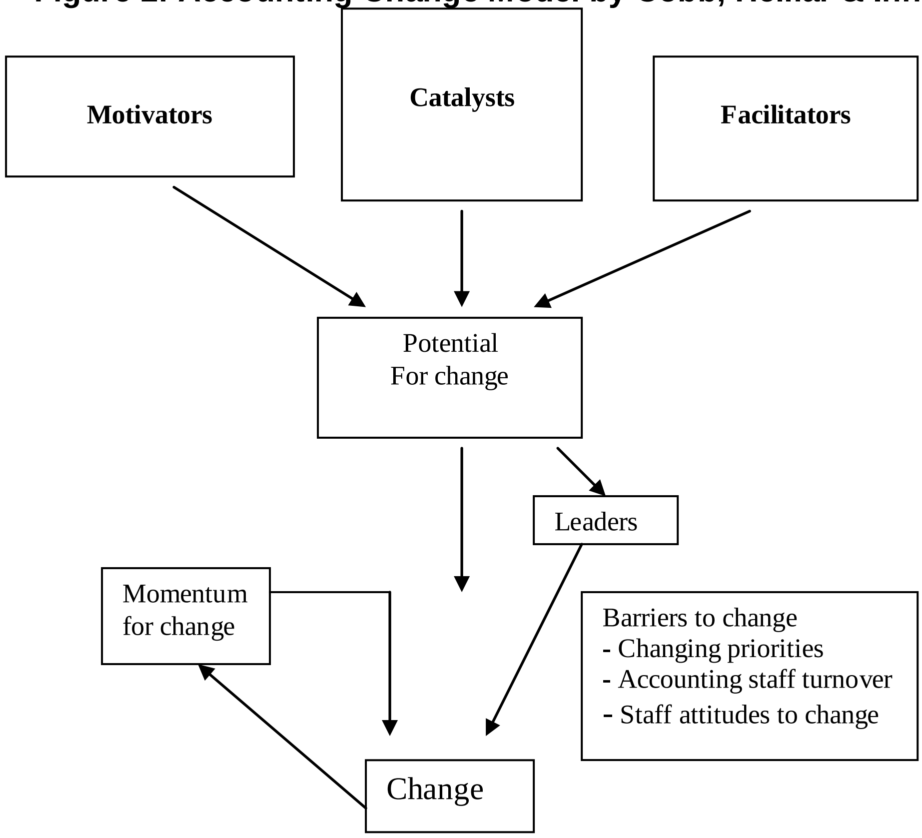
(Source: Innes & Mitchell 1990**,** p. 14)

Innes & Mitchell's (1990) model for accounting change is strongly focused on only factors that drive change and lacks explanation on how the process of accounting change occurs within an organisation. Further extension of the model was provided by Cobb, Helliar & Innes (1995).

Cobb, Helliar & Innes (1995) investigated changes in the management accounting practices within the division of a UK bank. Their findings emphasised variables that support and affect change: the role of individuals as leaders in the change process, and facilitators which enable change to have momentum such as the level of accounting staff turnover, staff attitudes and the relative importance of other initiatives. Obviously such factors can also act as barriers if they are absent. Figure 2 illustrates the Innes and Mitchell accounting change model as adapted by Cobb, Helliar & Innes (1995).

Cobb, Helliar & Innes (1995) explain that change can happen through the people within the organisation in relation to their need for information and their attitudes to the change process. For example, in the research site a new Board Member and a new Divisional Financial Controller, both senior managers in the organisation, played key roles in the change process by requesting more information from the systems to help them with their management of the bank. The senior management's requirement for updated information provided the momentum for change and facilitated the change process. However, barriers can occur due to staff turnover and staff's current priorities taking precedence over the change.

Figure 2: Accounting Change Model by Cobb, Helliar & Innes 1995

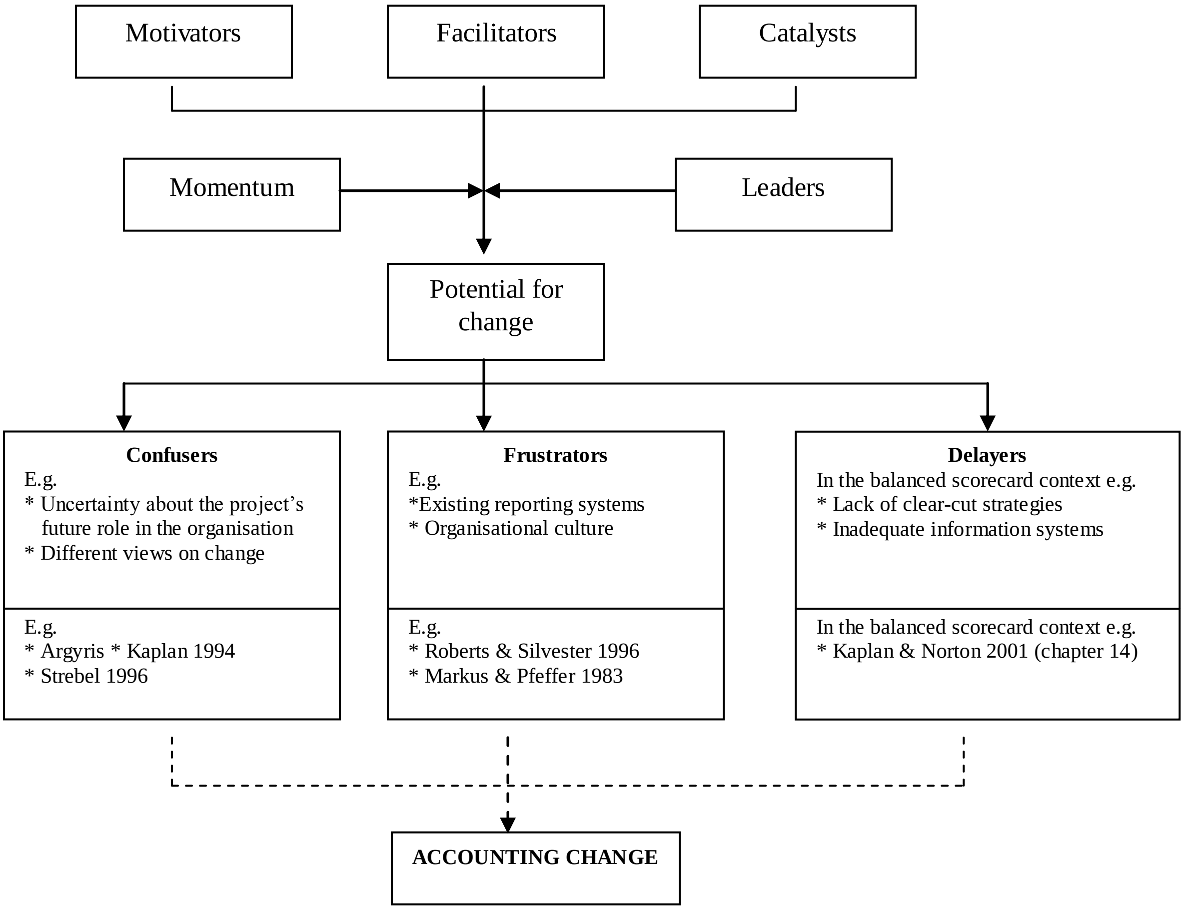


(Source: Cobb, Helliar & Innes 1995, p. 173)

Therefore, Innes & Mitchell's (1990) model focused on the broad drivers for change (motivators, catalysts and facilitators) and Cobb, Helliar & Innes (1995) added three specific variables (the role of individual leaders, employees giving momentum for change and staff issues being barriers to change). However, Cobb, Helliar & Innes (1995) model has limited focus in terms of barriers to change.

Further adaptations to the Innes and Mitchell's model were made by Kasurinen (2002) who examined factors influencing management accounting change with a focus on the balanced scorecard. Kasurinen (2000) revised the model by further identifying barriers to change. Figure 4 illustrates the adapted accounting change model developed by Kasurinen (2002).

Figure 3: Revised Accounting Change Model by Kasurinen (2002)



(Source: Kasurinen 2002, p. 338)

Kasurinen divided the barriers to change into three types: confusers, frustrators and delayers. Confusers are those factors that create uncertainty about the project's future role in the organization and gives rise to different views on the change. Frustrators refer to factors that suppress the change process. For example, Kasurinen (2002) noted that the engineering culture of the organisation meant that number based measures were preferred to qualitative measures; and that the financial soundness of the divisions lessened the priority for change. Delayers were factors that slowed the change process such as the lack of clear-cut strategies and inadequate information systems to support the change. Kasurinen (2002) found the balanced scorecard was limited to the context of the change implementation process and suggested that the organisation should been more thorough in defining the balanced scorecard in the first stage. The lack of a clear-cut balance scorecard strategy and the uncertainty about the project's future role in the organisation acted as delayer and led to its lack of success.

In the next section accounting change models developed for the public sector will be discussed.

Public Sector

The original model for accounting change in the public sector was developed by Luder (1992) after his investigation of government accounting reform in nine countries (Germany, Denmark, the European Community, France, Sweden, United Kingdom, United States) in the mid to late 1980s and early 1990s. In 1994 Italy, Japan and Spain were added and summarized into Luder's work. Luder's model has been revised and applied by many researchers (Christensen 2002; Godfrey, Devlin & Merrouche 1996; Godfrey, Devlin & Merrouche 2001; Jaruga & Nowak 1996; Oliorilanto 2008; Saleh 2006, 2007; Yamamoto 1999). Although Luder's Model (1990) looks at the public sector the model describes accounting change in a similar way to that of Innes & Mitchells' Model (1990).

Luder (1992) developed the contingency model more specifically for examining government accounting innovation. He identifies both contextual and behavioural variables that are potentially relevant in explaining government accounting reform. Luder (1992) classified the model into four categories (refer figure 4): (1) stimuli, (2) structural variables, (3) characteristics of the political administrative system and (4) implementation barriers.

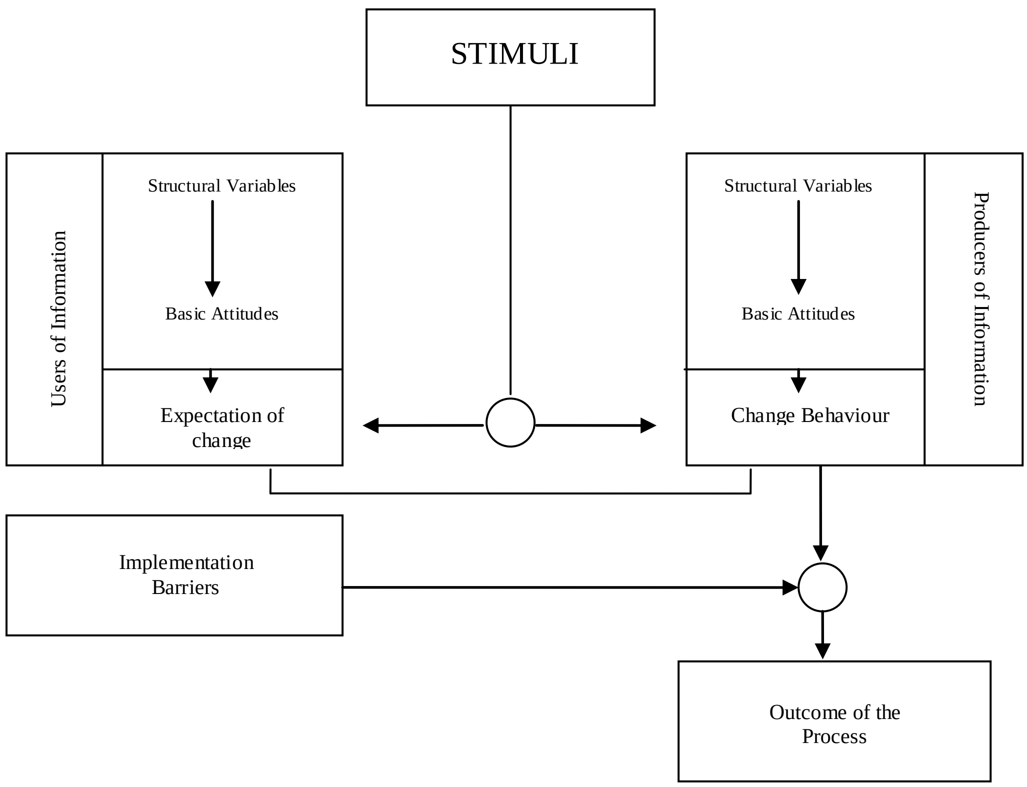
1. Stimuli relates to events that happen at the first stage of the innovation process which generate the need for improved information on the part of the users and increases the producer's readiness to supply such information. For example stimuli related to fiscal stress, financial scandal and financial crisis.

2. Structural variables are the features of the social environment in the public sector that influence the basic attitudes of users and producers of information towards the idea of a more informative form of public sector accounting. For example structural variable related to societal culture, capital market and organized pressure groups.

3. Characteristics of the political administrative system refers to features of the political administrative systems in the public sector that influence the basic attitudes of users and producers of information towards the idea of a more informative form of public sector accounting. For example the political culture, political system and political competition, administrative culture, staff information system and organizational characteristics regarding accounting (e.g. CFO).

4. Implementation barriers are the environmental conditions that hinder the process of implementation, thus hindering, and in extreme cases preventing, the creation of a more informative accounting system which is in principle desirable. For example the legal system and staff with the necessary qualifications.

Figure 4: Contingency Model of Public Sector Accounting Innovations – Basic Model



(Source: Luder 1992, p. 2)

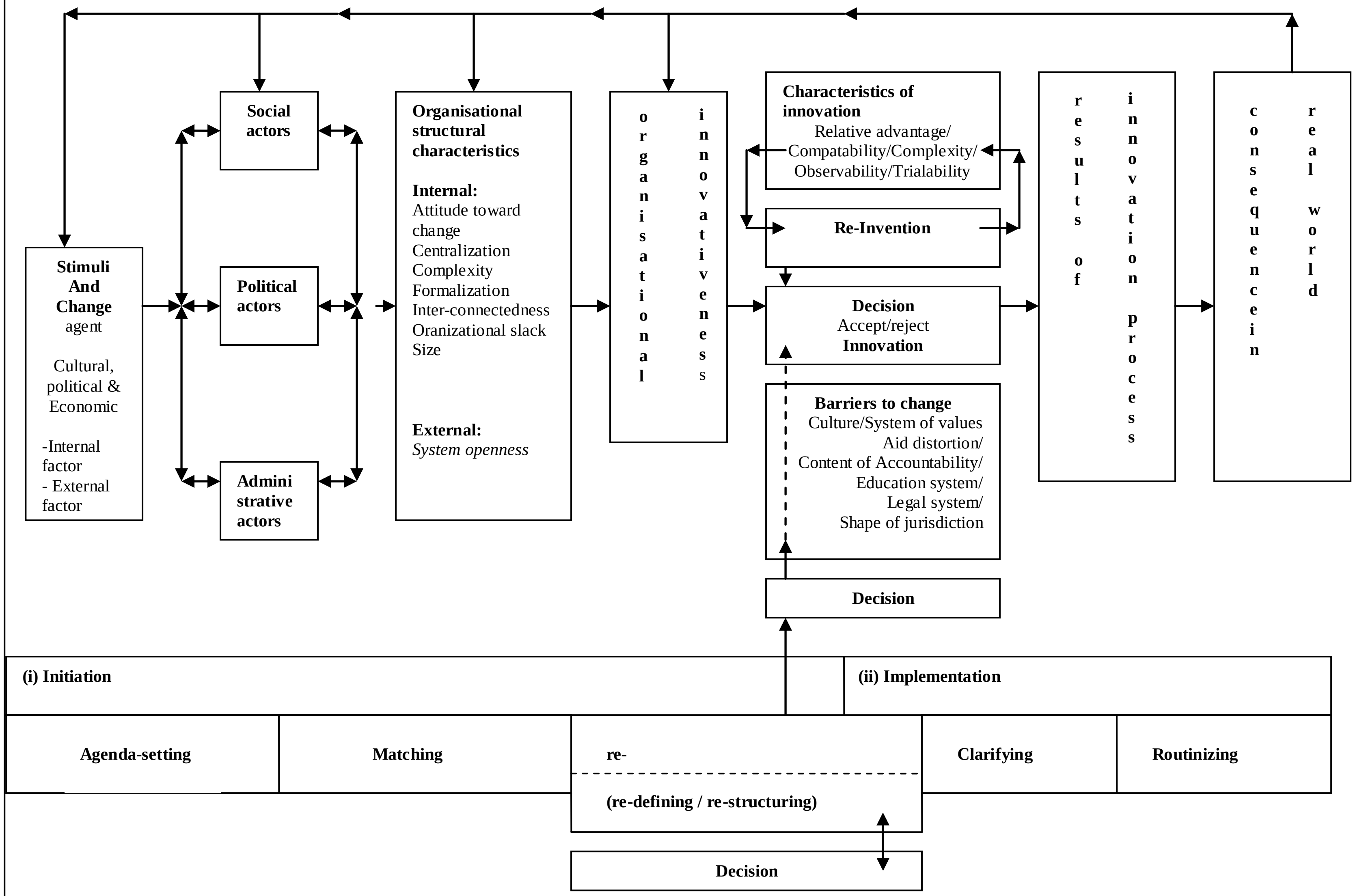
Luder (1992) emphasised that the main purpose of the contingency model was twofold: firstly, it was proposed to serve as a framework for empirical investigations into governmental accounting reforms and to assist in the comparison of research carried out by different researchers. Secondly, it aimed to trigger further research in confirming, falsifying amending and also applying it. A number of scholars have further studied the contingency model by adding and specifying additional variables to further understand the change process (Christensen 2002; Godfrey, Devlin & Merrouche 1996; Yamamoto 1999).

Godfrey, Devlin & Merrouche (1996) modified the contingency model by identifying factors that relate specifically to developing countries such as the influence of international funding organisations and donor agencies. The demands of international organisations and donor agencies in providing assistance can directly or indirectly stimulate the change process (Godfrey, Devlin & Merrouche 1996; Hood 1995). For example, Godfrey, Devlin & Merrouche (1996) emphasised that developing countries might change their accounting system not only to meet international funding agencies' requirements but also to improve the country's international reputation (Godfrey, Devlin & Merrouche 1996). Godfrey, Devlin & Merrouche (1996) adapted the model to incorporate the diffusion of government accounting into two stages: initiation stage and implementation stage. The initiation stage relates to the impact of internal and external stimuli for change. The implementation stage explains the process of change including barriers to change.

Figure 5 illustrates the diffusion-contingency model of government accounting for application in developing countries as developed by Godfrey, Devlin & Merrouche (1996).

The initiation phase includes two stages: agenda-setting and matching. At the stage of agenda-setting the agent can directly or indirectly influence the change. For example the International Monetary Fund (IMF), the World Bank and other aid donors can act directly as change agents. Godfrey, Devlin & Merrouche (2001) found that IMF promoted structural adjustment policies which were direct stimulus to social, economic and political change in developing countries. At the matching stage Godfrey, Devlin & Merrouche (2001) noted that the public agency needs to identify the problem and match the accounting practice to their organisation's characteristics.

Figure 5: Diffusion-Contingency Model for Government Accounting

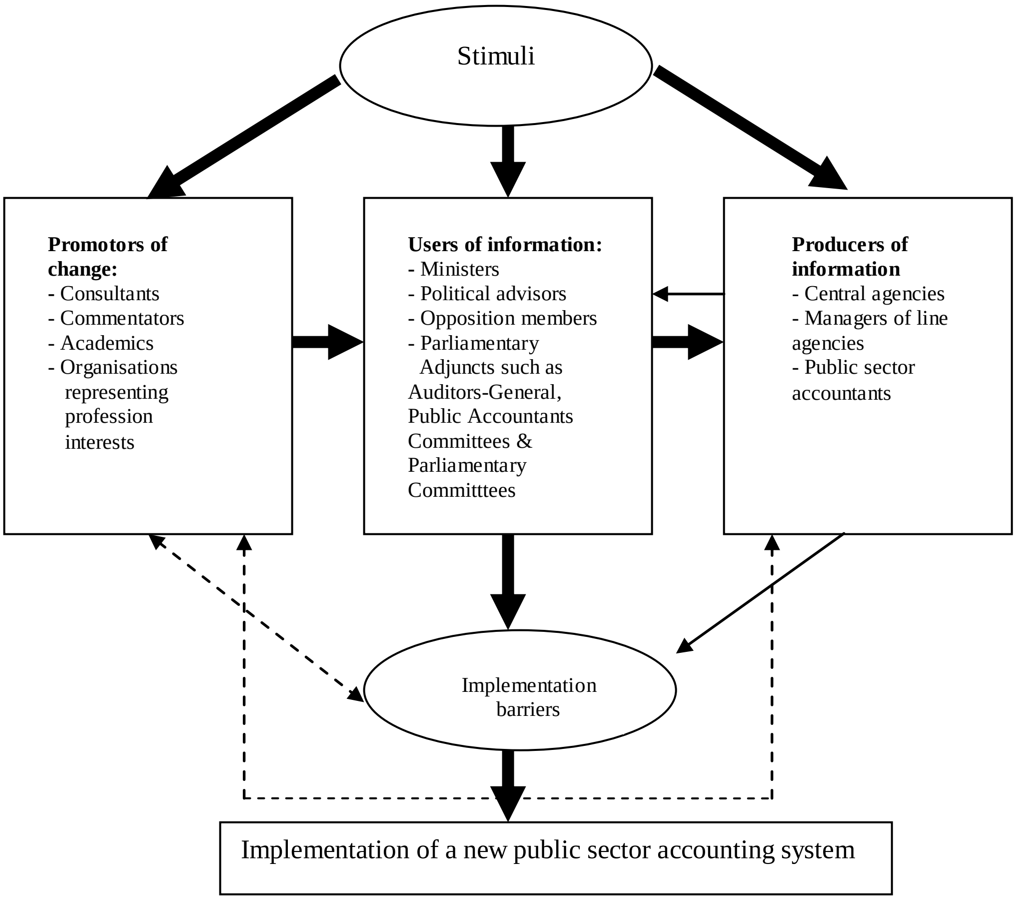


(Source: Godfrey, Devlin & Merrouche 2001 p. 282)

The implementation phase included three stages: re-invention, clarifying and routinizing. The re-invention stage is a part of matching stage to adjust or re-structure the system for full implementation of accounting innovation. The clarifying stage is the stage where there needs to be a clear understanding of the accounting change. The routinizing stage is when people in the organisation accept accounting changes as being routine work rather than new work.

Further adaptations of Luder's model were undertaken by Christensen (2002) who investigated the process of accounting change in the New South Wales State Government of Australia. Christensen (2002) focused on the history of the reform process and placed emphasis on the key actors of change. Christensen's (2002) identified three groups of key actors: (1) promoters of change, (2) producers of information and (3) users of information.

Figure 6: Process Model of Public Sector Accounting Change



(Source:Christensen 2002 p. 99)

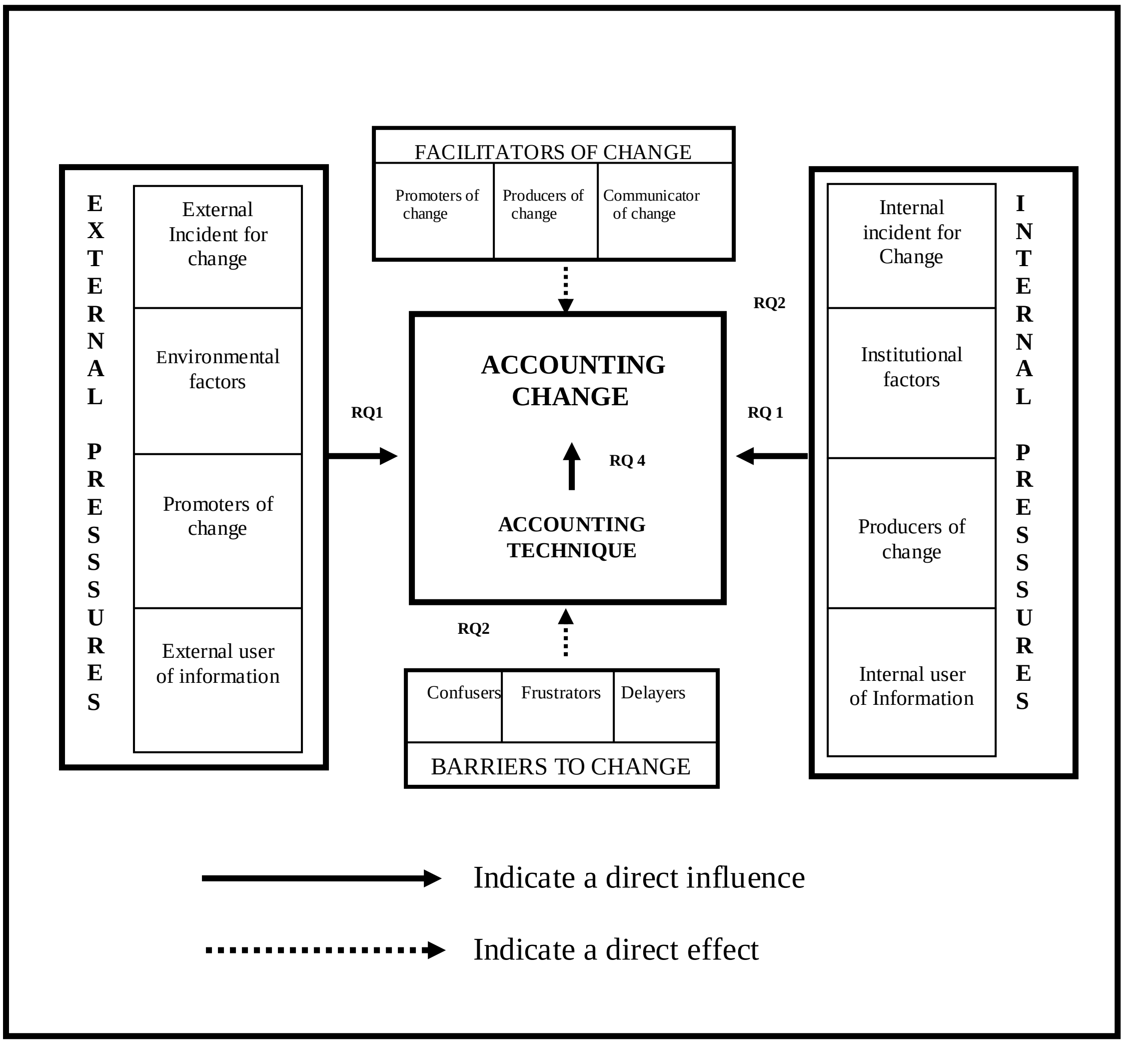
Change can be promoted by people and organisations with a vested interest in wanting change; or it can be stimulated by the producers of information such as public servants in central agencies and government agency managers (CEOs, accountants, line managers). Also change can be stimulated by the users of information such as the politicians holding responsibility for individual portfolios or whole-of-government, as well as Opposition politicians and Parliamentary adjuncts such as the Auditors-General Public Accounts Committees and Parliamentary Committees. However, despite the desire for change, there can be implementation barriers such as characteristics of the public sector itself and its accounting system that can restrict the options available to implement change.

It can be concluded that accounting change models in both the public and private sectors have identified similar contingent variables. The models focus on understanding the causes of change, the drivers of change and the facilitators and barriers to change (Cobb, Helliar & Innes 1995; Christensen 2002; Godfrey, Devlin & Merrouche 2001; Kasurinen 2002; Luder 1992; Innes & Mitchell 1990; Yamamoto 1999).

3. Adapted Accounting Change Model

From the literature the following contingency model was developed to investigate accounting change in Thai public universities (refer Figure 8). It consists of four components: (1) external pressures for change; (2) internal pressures for change; (3) barriers to change; and (4) facilitators of change, which capture the variables identified in previous studies. Luder (1992) identified factors that influence accounting change in the public sector which he refers to as stimuli. Godfrey et al., (2001) made modifications by highlighting factors influencing accounting change in developing countries. Christensen (2002) stresses the importance of key actors of accounting change. Additionally, this study has also incorporated the accounting change model developed by Innes and Mitchell (1990), adapted by Cobb et al (1995) and extended by Kasurinen,(2002). Innes & Mitchell (1990) stress three types of factors - motivators, catalysts and facilitators to explain the causes of accounting change. Cobb et al (1995) emphasized the role of individuals as leaders in change process. Kasurinen(2002) focused on the barriers to change by dividing the barriers into three subcategories: confusers, frustrators and delayers.

Figure 7: Adapted accounting change model to study Thai public universities



4. Discussion and Finding

The original models of accounting change in both the public and private sectors were based on contingency theory and both have identified similar contingent variables. The models focus on understanding the causes of change, the drivers of change, the facilitators of and barriers to change (Cobb, Helliar & Innes 1995; Christensen 2002; Godfrey, Devlin & Merrouche 2001; Kasurinen 2002; Luder 1992; Innes & Mitchell 1990; Yamamoto 1999). Motivators, catalysts (Innes & Mitchell, 1990) and stimuli (Luder 1992) are events that happen at the initial stage of change. Producers of information, users of information (Christensen 2002; Luder 1992) and leaders of change (Cobb, Helliar & Innes, 1995) assist in driving the change process. The facilitators of change and barriers to change assist in effecting the success of the change process (Cobb, Helliar & Innes 1995; Kasurinen 2002; Luder 1992; Innes & Mitchell 1990). However, the models do not incorporate all factors that are the motivators, barriers and facilitators. This study has incorporated all of these contingent factors and supports the theoretical viewpoint of the contingency theory that different environmental factors influence accounting change in different organisations (Hopwood 1980).

5. Conclusions

This paper has provided a discussion of the development of a theoretical model to investigate the contingent variables that might influence accounting change in public universities in a developing country, Thailand. The theoretical model has incorporated and adapted the accounting change models developed by Luder (1992) for the public sector, and Innes and Mitchell (1990) for the private sector. As noted by Innes and Mitchell (1990) the internal and external pressures on an entity may act positively to generate change but change can only become effective when suitable facilitating conditions exist. By reference to the work of Cobb, Helliar & Innes (1995), Christensen (2002), Kasurinen (2002), and Godfrey, Devlin & Merrouche (2001) contingent variables have been identified that may either act as facilitators of or barriers to the change process. The adapted theoretical model provides an integrative framework that conceptualizes multifaceted internal and external factors influencing accounting change and factors that can be barriers to and facilitators of change in developing countries. The model developed will provide the framework to investigate accounting change in Thai public universities.

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