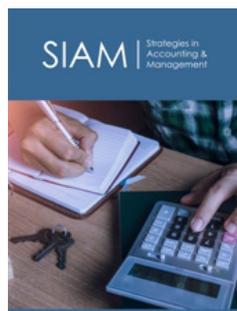


# Conceptualization of Applicable Theories in Public Sector, Management and Accounting

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Isaac Babatope Taiwo<sup>1\*</sup>, Comfort Temidayo Olanipekun<sup>1</sup> and Amos Olatunbosun Talabi<sup>2</sup>

<sup>1</sup>Ekiti State University, Ado Ekiti, Nigeria

<sup>2</sup>Federal Polytechnic, Ileoluji, Nigeria

## Abstract

**Purpose:** The main aim for this article is to give a suggested theories in conceptualized form to the exploration of information in the field of public sector accounting and as well in management and accounting. The study is playing the role of enlightenment and contributions where policy formulation is made, and the impact of the policy need to be explored within an organization. A better theory will give directive to framework applicable to the scenario happening in both developed and developing economy. In the interim of theory consideration for research work, numerous theories are considered appropriate but suitable ones needs to be adapted or adopted as the theories underpinning this study for good research performance.

**Design/methodology/approach:** The approach to this study is conceptual but a suggestion for empirical data could be through in-depth interview or distribution of questionnaire to collect data from the experts and experienced source in the organization.

**Findings:** The findings ranging from the field of public sector, management, and accounting where accessibility to expert's information tailored to applicable theories is suggested for capturing conceptually.

**Originality/value:** This article offers intellectualize study on the conceptualization of applicable theories in public Sector, management, and accounting for smooth research findings in an organization. It gives influence of theory on the policy formulation as affected both the economic and financial operations the organization.

**Keywords:** Theories; Organization; Policy; Public sector; Management and accounting

**\*Corresponding author:** Isaac Babatope Taiwo, Ekiti State University, Ado Ekiti, Nigeria

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## Introduction

In a research there are two concern theories been use in explaining phenomenon in public sector and in accounting practice of any organization. It is either positive accounting theories or institutional theories [1]. Extant literature explained that research relies on positive accounting theories in explaining accounting practices and managerial behaviour [1]. However, within public sector accounting context, it is mostly theoretic institutional perception that is seen useful to explain accounting behaviour. Andersson & Hansson [2], have described that theory is used in explaining choice of accounting guidelines in government or organization. Theory is a word that suggests, perhaps, that there is an abstract which specifies correspondence that can defined independently of the contexts developed to access phenomenon, which is traceable to Darwin's theory of evolution with natural selection which can as well be Rawls's theory of fairness and justice and Newton's theory of gravitational attraction [3]. The scientific and scholarly practices fundamental to theory is that theory can be developed or adopted/ adapted if understood in terms of the relation to the organization practice in suggesting new lines of enquiry [3]. This is done across complex cultural, professional, and social boundaries

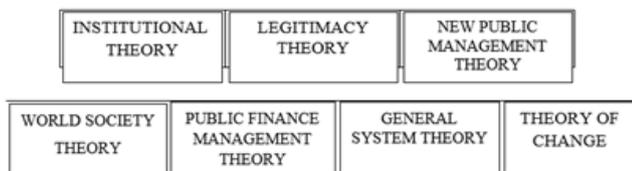
built upon understandings shared to sustain across demarcations [3,4]. The word the term theory in modern science, connotes a well-confirmed explanation on nature which is to provide a consistent ways fulfilling the criteria with scientific method as required by contemporary science. The theory therefore should make possible in such a way to provide scientific tests that is supported empirical framework or empirical denying tests.

**Literature Review**

**Theory conceptualization**

This study considered these theories; world society theory, public finance management theory, general system theory, theory of change, institutional theory, New Public Management (NPM) theory and legitimacy theory. These theories are found suitable for any study in exploring the expert’s opinion in the implementation of policy in an organization to see if there have been changes in the operation of the organization showing accountability, transparency and efficiency and as well address the issue in public sector, management, and accounting.

**The discussion of the theories**



**Figure 1:** Applicable theories framework. Source: Author, 2020.

**World society theory:** The transformations taking place in the public sector in recent decades need to be explained theoretically in addressing changes in the public sector financial operation. World society theory concentrates on studies of social and public change globally particular in the policies and organizational forms as a consequence of emerging global structures and increasing in the world culture and norms. The theory is a foundational theory within an institution, and it was developed by John W Meyer and his collaborators over the last four decades [5]. Christensen [6], presents world society theory as a theoretical framework in which to conduct globalization studies as an alternative to the predominant functionalist modern to describe globalization in terms of economic exchange and the expansion of transactions across the world which will lead to progress for all nations. The world society theory, in contrast, approaches the changes that have occurred at the global level, primarily in cultural terms Figure 1. Globalization is the development and enactment of world culture and operation. Culture in this context goes beyond the general understanding of the term as values or knowledge that explain behaviour or decisions; it is a complex set of rules and beliefs or models that shape states, organizations and individual identities in modern society [7,8]. The origin and nature of the cultural influences and the manner in which they have impacts on various actors in the society is what the theory all about. This theory globally discussed under the NPM which most policies for controlling economy of the society, and it is

one of the globally accepted theory because it is unifying enactment of a prevailing world culture that shapes and empowers nation, government, and various organizations. An important consequence of this theory interpretation is that it has an impact on the practice of an organization base on the policy adopted by the government.

**Public finance management theory:** This theory is described to be concern about all area of public funds and government financial resources out of which the expenditure would be expended for the benefit of the general citizenry. It is also for the good and better assessment of government financial performance. The theory involves making efficient management of financial resources through the formulation of financial policies and regulations, particularly for government institutions [9]. This research makes use of this theory because the introduction and implementation of TSA is a financial policy to control financial resources of governments, and it is for efficient financial management in the public sector.

The theory is considered for the public sector reform, which is the New Public Management (NPM) for public sector accountability and transparency [10]. It is a relevant theory within the public sector administration, and it plays an important role in building public sector financial resources administration and expenditure management [11]. Government is influence by activities of the public sector and the society; therefore, the policy must be formulated and implemented to solve any financial problems that arise through the influenced [10]. The public sector is entrenched with policy formulation for the restructuring of the government functioning as well as other organizations in order to provide efficient service to the people [12]. The theory is concern about ensuring that the public sector achieves good governance of public funds in showing accountability and transparency [13]. The public servants within the MDAs are expected to discharge their responsibilities in providing public sector services to society [14,15].

Therefore, the public sector administration is necessitated with accountability to the public. This is especially in dealing with financial resources to give accountability, transparency and in line with the rule of law. This theory imbibes the concept of the law binding both the public and the government Perry [16], According to Perry, the public sector should serve the public with respect to the constitution by judiciously manage the public financial resources so as to provide services to the citizenry. It is on the service provided that the public finance management theory is relevant to the government sector. The theory is used as a result of the demand from the public, based on the report of transparency international perspective index Idris [17], and various financial reports of public sector operations [18]. It is required that the government considered the situation and implemented a policy to curb and control the financial management problem in the country [19]. The response of the government to this effect formed policy implementation [20].

**General system theory:** Systems theory is an interdisciplinary theory considering the general system in society. The theory acknowledges that the nature of the system is classified into six

important streams which are general systems theory, mathematical systems theory, philosophical systems theory, living systems theory, social systems theory, and cybernetics system theory. This is not fully understandable if the theory is not broken down into basic parts and this study see it as useful in considering global vision in an organization and by so doing, general system theory is used with the institutional theory.

General system theory could trace as a theory developed by Bertalanffy in the year 1934. This was cited by Tamas [21], and according to Bertalanffy [22], a system is a collection of things connected or interconnected to form a compound unity. It is a whole collection of parts in a logical procedure according to plan. The system has many features, which basically combination parts, subparts, and subsystems. Each part will have subparts meaning that a system has mutually dependent parts; each of this part may include several subsystems. System parts and sub-parts are related mutually to each other, and some are more while some are less. It is also directly or indirectly, but the connection is in the framework of the whole system. If there is any change in one part, this may also affect other parts.

A system is an interdependent framework in which several components are arranged sequentially [21]. The inputs are transformed into outputs in a system. This transformation is essential for the existence of the system, and three aspects are involved in this transformation process: inputs, process, and outputs, the process is the enabler, the inputs are from the environment which transformed into outputs in the form of feedback to the environment. Several inputs are in the form of human resources, financial information, money, materials. The outputs are in the form of good service delivery, the resultant connection of the system is from the input to the process and to output. The system process works as an enabler in the development of a system in an organization [22]. For this article, general systems theory has been used in many fields like education, history, philosophy, community development, cybernetics, psychotherapy, psychology, and sociology and management and accounting are not left out [23]. This is a useful theory in the public sector reformation as well in using policy to achieve accountability, transparency and efficiency in performance of government [20].

**Theory of change:** The theory of change in public institution management reforms is linked to the institutional theory. In the last decades, the public sector in many countries has been continuously marked by the waves of changes towards new public management reforms, sustained by the economic and financial situation that gradually aroused and continuously developed over time [24,25]. Thus, at first, the NPM took over various business behaviours that gradually headed to new accounting, budgeting, and performance measurement systems designed to improve efficiency, increase interest in accountability and transparency in the performance of public sector [26,27]. According to this theory of change, public accounting systems worldwide passed through a long period of continuous reforms starting from the cash method and heading to the full accruals [28-30]. Most European countries,

UK, USA, Asia countries, South Africa, have reformed their public systems in accordance with the new public management reforms, thus creating political rationality and making governments more financially accountable by adopting IPSAS and considering good future perspective [31-33].

Similarly, the budgeting system went through the growing demand for strong value-based management open to transparency [34]. Introducing an accrual basis in the budgeting process, along with the harmonization of the fiscal reporting systems by implementing account consolidation, bring about improvements in controlling financial activities of government and, therefore, make the entire public sector more efficient [35]. The new public governance emphasizes the great importance of accountability and transparency of both accounting and budgeting systems supported by both NPM. Thus, this theory of change supports a transparent common accounting playing field for all public sector organizations to provide reliable, comparable, and accurate information [31]. This theory can be traced historically to the field of program theory and program evaluation in the mid-1990s as a way of analyzing and motivating program theories at the Aspen Institute Roundtable on community change to model and community initiative evaluation [36]. This study has described the theory of change because what is permanent in life is change, and a negative concerning situation needs change. There is an approach to the economic situation upon which any country could be explore because of critical issues on financial and economic condition that needs a policy which will bring a long-term solution.

This theory has a tool to provide a solution to the economy and financial problems, the theory of change also has integrated means for a large condition that can be traced historically and the need for the current condition to achieve future efficient and positive objectives. The theory creates a clear understanding of how to go about future occurrences from the past and present occurrences. It stipulates the reason for setting long-time objectives and indicates the possible changes that may happen as well as those conditions to be met for objectives to be achieved. Therefore, the theory undertakes that all areas of financial resources of government should judiciously achieve and expended to the benefit of the people in the country. It is a concern on mobilizing programs that will curb the misuse of government funds in a way to bring positive change in budgetary control. It is an effective and efficient government resources management to guide against fraud and financial irregularities for financial accountability and transparency [37].

**Institutional theory:** The Institutional theory was first developed by Meyer & Rowan [38], it was expanded by DiMaggio & Powell [39]. The theory described the procedure of adapting acceptable practices and policy for institutions where institutions are resembling in structure, cultural norms and believed known as institutional isomorphism [38,39]. The theory describes the institutional isomorphism as a representational isomorphism. It influences the adoption of a new policy in financial management and accounting practice of any country. A country adopts new policy for meeting the world best practice, legislation regulation for

the public institutions to comply or as a result, the requirements for international collaborations [40].

Institutional theory is among the theories used in public sector reform [41,42]. According to Nagalinagm & Kumudine [43], institutional theory focus on the processes by which structures such as rules and regulations as well as norms and policy established as a directive for public behaviours and practice. Recent developments in Nigeria public sector financial operations are the new accepted policy and regulation that is to adhere by the public sector. The question prevalent in this theory as applied to this research, is whether the recent financial management reform is due to regulatory practices, has the results legitimized the standard practices and enhance efficiency, accountability and transparency in public [42,44]. A distinction between the old and new institutional theory is made to show the nature of public sector operation and impact of the government policy by institutional theory. The old institutional theory was emanated from institutional economics [45]. It suggests that institutions have to support the interests of various group of individuals in organizations and other environmental forces within the institution [45]. It is also to serve as a mechanism to achieve agreement amongst the sectors of an institution [45,46]. Lokuwaduge & Godage [47], briefly explain the role of institutions in determining the organizational behaviour, which is influence by environmental factors such as economic policies, institutional receptivity to change, leadership attitude [48]. The new institutional theory has contributed in the field of management, and it showing how an institution would normally engage in reform processes so as to symbolically indicate there a change in the organization with the anticipation of gaining legitimacy [7,44].

This institutional theory has been used by earlier work on emerging nations [42]. It is appropriate for this research work because it can give insight into the ways the public sector financial activities interact with accountability and transparency structures for efficiency in the financial performance of government [49,49]. In particular, the changing concept of institutional isomorphism is most relevant to this research work. The institutional theory is a useful theory and in the last decades, the public sector in many countries has been continuously marked by the waves of changes towards new public management reforms to sustain their economy [25,47]. Thus, at first, the NPM took over various operation of an institution such as accounting policy, budgeting, and performance measurement systems designed to improve efficiency, increase interest in accountability and transparency in the public sector [27].

The institution which began to focus on these issues was the US-based Aspen Institute with a roundtable on public institutional change. According to this theory, public accounting systems worldwide passed through a long period of continuous reforms starting from the cash method and heading to the full accruals. Moreover, by already adopting IPSAS and considering the future perspective, most the European countries, UK, USA, Asia countries, South Africa have reformed their public institutions in accordance

with the new public management reforms, thus creating political rationality and making governments more financially accountable [31]. Similarly, the budgeting system went through the growing demand for strong value-based management open to transparency [34]. Introducing an accrual basis in the budgeting process, along with the harmonization of the fiscal reporting systems by implementing account consolidation, bring about improvements in controlling financial activities of government and, therefore, make the entire public sector more efficient [50].

**The New Public Management (NPM) theory:** The financial performance management in the public sector has been in the concern of various government in the past three decades for planning, controlling and reporting in the OECD countries [51]. The NPM theory came onboard during the 1980s to 2000 [52]. Its concern with the efficiency of public governance Shamayleh [53], and policy-based [54]. NPM theory was introduced for making public sector management similar to private sector management in order to bring about accountability, transparency, and efficiency in the financial performance of the public sector. This has been criticized for having increased in uncertain promises, higher levels of bureaucracy, a greater number of political stewards and higher relevance of public values [51]. The public sector is also considered having low managerial autonomy for policy and defining strategies in choosing relevant performance measures [55].

The NPM theory describes that financial performance in the public sector can be assessed at a global level as produce by international institutions of different [51,56]. The theory states that consideration should be given to the bureaucratic autonomy which refers to how the political issues mandate the public servant which is being normative policy upon which their performance will be based [57]. The implementation of government financial policy has been the centre of reform agendas in the public sector [58]. Financial reforms in the public sector are believed to define and measure strategic to reckless and mismanagement of public funds as well as reducing the financial performance deficit or problem [51]. NPM theory as deduced globally, the actual implementation of financial reforms has been affected by each country traditions and cultures thereby influence financial resource allocations and control in the public sector [59]. The theory stated that there should be links between the financial policy and financial operations at all levels of the public sector showing whether there are accountability, transparency and efficiency in the financial performance of government for the ultimate benefits of the citizens [51]. These reforms are expected to bring orientation about planning, controlling, and managing financial resources of government against mismanagement and corrupt practices.

**Legitimacy theory:** Legitimacy theory was through the theoretical lens of Habermas [60], the use of this theory can be seen as applicable to all levels of government in the public sector which is described to combat the financial and economic issues collaborating the legitimacy difficulties that commensurate with the wellbeing of the societies [61]. This can be traced to the Australian public institutions [62]. Change in financial operation

and efficient performance of the public sector can be examined using this theoretical framework of legitimation. This is concern about the implementation of financial policy in the public sector, TSA as a key element of the NPM reform, a lot of researchers have attempted to analyze various changes often happening within the public sector using this theory [1].

Legitimacy theory attempts to explain the NPM reform in government as it deals with a prevailing problem that is commensurate with the type of societal organization [61]. In this article, it is the traceable to issues in an organization occur as a result of the political sphere, i.e., the democratic government. This has to do with the operation of the organization in interactions with the society and economy which is defined within which the government and other stakeholders formulate cultural norms and values in providing legitimacy grounds for the activities of the public sector management on financial resources of the government [63].

There will be a legitimacy crisis if the organization operation is not clearly rationalized from the perspective of ethnicity and general society needs and stability in the economy [53]. This theory also supports the NPM reforms for government to identify and control financial resources within the public sector which will allow framework base for accountability and transparency as an indication of efficient financial performance [64]. Legitimacy theory also has other relevant elements that make it applicable within the context of NPM reforms within the organization. It is useful in historical research in management and accounting, the theory provides insight during economic and budgetary difficulties and it explain the behaviour of public office holders and other financial regulators involving in the setting and implementing policy process [65].

## Conclusion

Theoretical arguments regarding policy implementation are evolving diverse theoretical perspectives derived from different schools of thought, which have been used in many of the previous literature. Study in management and accounting as well as in public sector has been conducted under many theoretical frameworks, but world society theory, public finance management theory, general system theory, theory of change, institutional theory, New Public Management (NPM) theory and legitimacy theory are being suggested for this article. The reason for this is to identify suitable theoretical perspectives for application in the analysis of the above field of discipline. The institution is the public or private sector structure to reached a high degree of resilience [66]. It involves regulative and normative perceptible structures for the institution to established guidelines and policies for better performance [67,68]. The consideration for theories which are applicable in the public sector, management, and accounting which this study intend to conceptualize considered the above-mentioned theories to capturing the in-depth of the scientific research constructs to explain the issues in the policy implementation. To be consistent with prior literature on this theoretical perspective for analytical purposes which this study has critically conceptualized. Based on the above overview, the theoretical perspective that is relevant in

the public sector, management, and accounting are the applicable discussed theories. Therefore, these theoretical perspectives will promote a better understanding of the policy implementation in an organization.

## Suggestion for Future Research

This article is critically conceptualized in suggesting applicable theories for exploring research conducting in the field of public sector, management, and accounting. Reasonable theories which are seven (7) had be provided with in this regard. Further study can expanding more theories in this field of study to corroborate in order to create in-dept quantitative or qualitative methodology highlighting policy implementation in an organization. Essentially, further evaluation directing suggestion on the theories to be use in both quantitative and qualitative methodology for collection of a good statistical data applicable in the public sector as well in the field of management and accounting. Further study can be given preservation as to policy implementation in government and other organization of Sub-Sahara Africa or Nigeria using the applicable theories.

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