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Management Control Systems as the Protagonist in Public Sector Reforms: Observations from Worldwide Selected Literature

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Abstract. Management control systems are used in private sector in assisting management to achieve the goals of the organizations. In the 1980s the performance of public organizations in industrial economies has been the target of severe questioning and the main reason for such questioning is the comparisons with private sector standards of returns on investment and it turned public sector organizations from service orientation to commercial orientation. In this context the practitioners started to adopt new management approaches as the basis for improving performance in the public sector. This new management approach or management control systems in the public sector creates the changes to the structures and processes of public sector organizations with the objective of getting them to run better. The introduction of this new management approach in the public sector was to promote a culture of performance. The present study is an effort to understand the role of management control systems in the worldwide public sector reforms agendas by illustrating literatures from various parts of the world.

Keywords: management control systems, public sector reforms, literature review

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Introduction

Public sector represents the activities undertaken almost solely by governmental agencies, and accomplished by a mix of departments of state, statutory authorities, and other legal and political institutions [1; 2]. Research on public sector organizations has revealed that traditional public organizations were run by rational rules and procedures. It has been observed that worldwide public sector reform processes have created a wide range of changes in many different areas of public service. In the 1980s the performance of public organizations in industrial economies has been the target

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of severe questioning and the main reason for such questioning is the comparisons with private sector standards of returns on investment and it turned public sector organizations from service orientation to commercial orientation. Manning and Parison [3] reviewed some developments in public administration reform among selected 14 countries: The Russian Federation Government, Australia, Brazil, Canada, Chile, China, Finland, Germany, Hungary, the Netherlands, New Zealand, Poland, the Republic of Korea, the United Kingdom, and the United States of America. Their study summarized elements of reforms that were publicly stated by governments in the 14 countries. These are: reducing government consumption; reducing patronage; developing flexibility in employment contracts; improving monetary incentives; improving service delivery; building public and private sector confidence; and improving operational inefficiency and poor service delivery. These elements of reforms created a new orthodoxy in the public sector, namely 'new public management' (NPM) [4; 5]. 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 [6].

Hopwood [7] argued that continued economic restraint put pressure to improve efficiency in management in the public sector and he observed that a renewed interest has developed to implement private sector management practices in the public sector. The improved management practices include planning and control, improved costing procedures, specific criteria for resource allocation, improved management information systems, investigation of administrative efficiency and better audits. Management control systems include all of these elements, which is basically a private sector tool, now is widely using in the public sector. Hopwood [7] also mentioned that these improved management practices not only have assisted in locating the inefficiencies of the past and ensuring that better performance is achieved in the future, but also will make the public sector management and employees accountable for their actions and decisions.

Management Control Systems — Difference in Perspectives

In an organization, control is applied at different levels. Control is used in ensuring implementation of strategies [8]. Control process consists of four steps. First, a standard of desired performance is specified. Second, there is a means of sensing, what is happening in the organization and communicating to a control unit. Third, control unit compares this information with the standard. Fourth, if there is any deviation with the standard, control unit directs to take corrective action, and this is conveyed as information back to the entity which he termed as 'feedback' [8]. Lorange and Morton [9] mentioned that the fundamental purpose of management control systems is to assist management to accomplish the goals of the organizations. They provided a framework for management control systems which identifies the pertinent control variables, develops the good short-term plans, accomplish the short-term plan tracking process and diagnosis the deviations. Anthony and Govindarajan [8] Anthony [10] also viewed management control systems as a process and mentioned that by this process managers influence other

members of the organization to implement the organization's strategies. They mentioned that there are two views: one is management control systems must fit the firm's strategy.

Emmanuel et al., [11] viewed that management control is a process by which managers attempt to ensure that their organization adapts successfully to its changing environment. They also pointed out that management control is concerned with two issues. One is strategic and the other is operational. Strategic issues are related to the general stance of the organization towards its environment and by the term operational issues they meant the effective implementation of plans designed to achieve overall goals. Table 1 summarizes the various dimensions of management control as viewed by Emmanuel et al., [11].

Table 1

Dimensions of Management Control

Dimensions of management control	Strategic planning	Management control	Operational control
Focus	One aspect at a time	Whole organization	Single task
Persons involved	Top management, staff specialists	Top management, line managers	First-line supervisors
Nature of information	Tailor-made External Predictive	Integrated Mainly internal More historical	Tailor-made Internal Real-time
Types of cost	Committed	Managed	Engineered
Time horizon	Years	Months	Days
Source academic discipline	Economics	Social psychology	Physical science and technology

Source: Emmanuel et al. [11]

They [11] further mentioned that management control can be seen as the mediating activity between strategic planning and operational control. They argued that management control is integrative because it involves the whole organization. They added that unlike strategic and operational control, management control is essentially routine affair, reporting on the performance of all aspects of an organization's activity on a regular basis, so the areas are systematically reviewed. Tricker and Boland [12] considered control as a feedback process and mentioned that outputs are monitored and compared with standards to determine whether objectives are being attained or not. If outputs are within standards the system is considered to be in control. Merchant and Van der Stede [13] argued that in the broadest sense control systems can be viewed as having two basic functions: strategic control and management control.

Simons [14] described management control systems as a formal information-based system and these information-based systems become control systems when maintain alter patterns in organizational activities. Macintosh [15] called the management control systems as management accounting and control systems. According to Maciariello [16] management control systems is concerned with the

coordination, information processing, and resource allocation dimensions of the management process. Maciariello [16] argued that the purpose of management control system is to assist management in the allocation of its human, physical and technological resources to attain the goals and the objectives of an organization. Organizations adopt different types of control mechanisms to cope with the problems of organizational complications. Maciariello and Kirby [17] mentioned that control systems come in many shapes and forms. They divided it into two systems: formal and informal. Each of these systems is further subdivided into its subsystems and each subsystem has different elements. In a formal system formal documentation of the structures, policies and procedures assist members of the organization in performing their duties. They referred to this model as supportive management systems model. They subdivided Formal control processes into its planning and reporting dimensions. Then they considered an integration of the two interrelated processes. They [17] further argued that all organizations have informal dimensions. These dimensions are the interpersonal relationships that are not shown in the formal organization chart. Like the formal control process informal control process has the same sub systems. The elements of management style and cultural subsystem in the informal process are also same as formal control processes. In infrastructure subsystem the elements are personal contacts, networks, and emergent roles.

Table 2 and 3 present the activities and actions taken within the formal and informal control systems.

Table 2

Actions of Formal Control Systems

Formal actions based primarily upon assumptions of formal authority	
The Formal System	If Actions Refer to
Infrastructure	Chartering or appointing Establishing management support Setting a direction or mission
Style and Culture	Training in values, beliefs, or social dynamics
Planning and Control Process	Establishing procedures Clarifying procedures Documenting procedures Developing measurement metrics Reporting/providing feedback
Reward System	Giving a merit increase
Coordinating Mechanisms	Establishing communications among organizational units

Source: Maciariello and Kirby [17. P. 12].

Czarniawska-Joerges [18] argued that organizational control is a form of influence, steering or regulation exerted by managerial levels vis-à-vis non-managerial levels in organizations. She mentioned four types of control systems. Her

first type of control system is action control which may take the form of supervision, technical norms, calculative rules, or bureaucratic regulations. She mentioned that this type of control is appropriate for contract-based employment. Her second type of control is total control which can be brought about by controlling the totality of a person, by influencing physical and/or psychological integrity. She mentioned ideological control as third type of control which is oriented at the ideologies held by organizational members. She mentioned ecological control as final type of control which is related in creation of good work conditions. Attracting new members in the organization are the example of ecological control.

Table 3

Actions of Informal Control Systems

Formal actions based primarily upon assumptions of perceived need by the individual	
The Informal System	If Actions Refer to
Emergent Roles	Becoming the expert Assuming new responsibilities
Style and Culture	Training in values, beliefs, or social dynamics
Active Planning and Control Process	Searching and gathering information Investigating and brainstorming Exploring possibilities and potential Solutions Discussing developments regarding problems, projects and goals
Reward System	Showing appreciation Giving thanks Recognizing accomplishment
Coordinating Mechanisms	Members checking with others in other units

Source: Maciariello and Kirby [17. P. 12].

Merchant [19] Groot and Merchant [20], Merchant and Van der Stede [21] mentioned that for the control problems managers must implement one or more control mechanisms or devices that are referred to as management controls and the collection of control mechanisms are termed as a management control system. They suggested three types of management control systems. These are: results control, action control and personnel / cultural control. Merchant and Van der Stede [21] mentioned that results control involves rewarding employees for good results or punishing them for poor results. Rewards may be monetary or non-monetary incentives. According to Merchant and Van der Stede [21] second type of control system is actions controls which are the most direct form of management control. They pointed out that this type of control involves ensuring employees to perform or not to perform certain actions which are known to be beneficial or harmful to the organization. Merchant and Van der Stede [21] classifies personnel and cultural control as the third form of control. According to them personnel controls build on employees' natural tendencies to control and or motivate themselves.

The Research Questions

The study will seek answers to the following research questions:

In what ways have management control systems implemented in the worldwide public sector? Specifically,

1. How have the public organizations adopted control systems
2. In what ways are management control systems linked to the organizational actions
3. of the public organizations
4. How have management control systems contributed to and shaped organizational culture within the public organization

Findings and Discussion

The reforms in the public sector were stated in 1980s and the literatures were available from late 1980s and early 1990s. For this reason, literature on management control systems in the public sector is reviewed from this time period.

Ermasova et al., [22] made a comparative study on capital budgeting system of Russia, Moldova, and Uzbekistan. This study uses the legacy effect of the Soviet past to explain the changes in public capital budgeting and management in the three former Soviet republics: The authors argued that the legacy of the Soviet planning and budgeting traditions in forms of the centralized control, inadequate capital planning, and strong informal powers of political elites are embedded in the capital budgeting and management practices of the case countries. Findings of the study reveals that regardless of the differences in the countries' socio-economic characteristics, political regimes, and institutional developments, the budgetary outcomes are consistently shaped by the public management principles rooted in the Soviet budgeting traditions.

Roje and Redmayne [23] analyzed management and financial reporting for state assets in two countries: Croatia and New Zealand (NZ). The authors compare a 'novice' country in terms of public sector assets treatment with a 'mature' one. The findings of the study reveal that the possibility of applying developed countries' experiences and wider international trends for state assets management in 'transition' countries depends greatly on a variety of factors that have influenced the development of those countries and factors that encompass both specific national and international forces.

Ćwiąkała-Małys et al., [24] Studied the process of introducing internal control and internal audit into finance management. The authors argued that Countries that were candidates to the European Union were obliged to introduce mechanisms of improving efficiency of public resource spending, including introduction of an independent audit and a new system of managing public units, oriented on fulfilled aims and tasks. The evaluation of harmonization process of an internal audit and internal control of public finances' sector in Poland after sixteen years of joining the EU, according to authors, is rather positive. In the pre-accession period Polish experts supported by EU specialists tried to withdraw from the past administrative control and to follow an independent control, objective.

Lentner et al., [25] studied the increasing measurability of performances in the public sector in the countries of the post-soviet region, including Hungary, has come to the limelight in recent decades. The authors claimed that accrual accounting, adopted in Hungary in 2014 on the recommendation of the European Union, provides decision-makers with reliable information and simultaneously improves transparency in spending. Purpose and Methodology. This study focuses on the impacts and synergies of the parallel comprehensive reforms in the public finances and the adoption of the accrual accounting system. The inquiry revealed that on the impact this new accrual-based accounting system had on the business management of the given organization and thus the efficient use of public funds. The results confirm that the historical background and the peculiarities of managing public funds in a country should also be considered during the adoption of reforms along with thorough preparation.

Panoiu [26] believes that business organization wants to build its management system that allows the implementation of its own strategies and policies, thus ensuring the fulfilment of its mission and the vision through the rational use of (often limited) resources and at the same time the satisfaction of stakeholders' requirements. Business development and diversification, business performance in a turbulent, interconnected and globalized economic system, diversification of management techniques have generated the interest in control.

Van and Reichard [27] investigate whether and how evolving ideas about management control emerge in research about public sector performance management. The research was based on literature review on public sector performance management. The findings of the study reveal that management control research, originating in the management accounting discipline, is largely disconnected from public sector performance management research as part of public administration and public management disciplines. They argue overlaps between management control and public sector performance management research are visible in a cybernetic control approach, control variety and contingency-based reasoning. Both academic communities share an understanding of certain issues, although under diverging labels, especially enabling controls or in a more general sense usable performance controls, horizontal controls and control packaging.

Chowdhury and Shil [28] explored public sector reform agendas in the context of New Public Management initiatives in Australia. They argued that new public management ideals become embedded in the new financially and managerially oriented Australian public sector. Evidence supported that the Australian Public Sector has operated within the context of a range of reformed government policies, strategies and laws. The primary catalyst of reforms in Australia was generated by government regulatory policies. It is also evident that the Australian Public Sector had made changes in their structure and operation to achieve cost-efficiency, budget accountability and an improved customer focus in service delivery. The research also demonstrates that implementation of reforms initiatives are the functions of New Public Management in the key areas of financial management. These findings are consistent with the view that changes to the Australian public sector promoted managerial accountability and a culture of performance.

Visser and Togt [29] argued that in the past decades, Dutch public sector organizations have been encouraged to become more “business-like” in their internal control and accountability processes, following a more general trend toward New Public Management in Western societies. However, in the Netherlands, this trend has met with increasing resistance and discontent among public sector professionals.

Verbeeten [30] claimed that New Public Management has been guiding public sector reform for over 25 years. Its position on the design of effective management control rests on three key ideas: (1) performance improvement requires a results-oriented culture that emphasizes outcomes rather than inputs or processes; (2) public sector organizations need to introduce performance management based on targets, monitoring and incentives; and (3) public sector organizations should decentralize decision rights and reduce their reliance on rules and procedures. Focusing on the particularly influential version of NPM as advocated by the OECD, the authors examined the validity of these ideas theoretically and empirically. They concluded that NPM’s reform program should be reconsidered.

Asar [31] researched on the leadership styles practiced in the public sector in France, Britain and Germany. Asar claimed that Leadership in the public sector consist, essentially, on the effective capacity of the public administration leaders to influence, mainly through interpersonal relationships, subordinates and collaborators in order to accomplish and achieve certain objectives. Therefore, leadership efficiency in the 21st century will depend heavily on the ability of managers to resolve the current general crisis, to think unconventionally, encourage learning and innovation, by distribution of power among organization members, fostering them in acquiring and transmitting knowledge, building relations of trust, and regaining lost credibility.

Srimai et al., [32] studied performance measurement, organizational learning and strategic alignment in Thai public sector. The study was based on a questionnaire survey and path analysis was used to test the hypothesis. The findings of the study revealed that there were significant relationships between strategic performance measurement systems and strategic alignment. Furthermore, the study indicated that there is an indirect effect of interactive use of strategic performance measurement systems and strategic alignment through organizational learning.

Persson and Westrup [33] studied management control systems in service organizations. The study was based on six years of research into human service organizations in three municipalities in southern Sweden and four municipalities and two country councils in different parts of Sweden. The researchers observed that since the financial crisis during the 1980s in Sweden, the municipalities tried to adapt a different company-like culture. The use of commercial principles, costing and competition has considered the prerequisites for fulfilling the objectives effectively and efficiently. The authors argued that according to modern organization and management control theory, organizational structures and management control systems must be adapted to the nature of the activity in order to be able to support the implementation of targets and strategies. However, it has not been common in service organization as services differ from each other. The findings of the

study suggested that management control systems in human service organizations should be designed according to the dialogues between actors involved in different activities and on different levels of social services.

Alam and Nandan [34] examined the nature of changes in management control systems as a result of public sector reform in Fiji. Fiji Development Bank — a state-owned development financial institution was their researched organization. They used case study method of research and data were collected through interviews with the bank's staff and analyzing documentary materials. The findings of the study revealed that the structures and strategies of control in the researched organization have changed considerably. The changes were smooth, but the meanings and the implications of the new concepts were moving down the hierarchy at a very slow pace. The researchers argued that new control technologies were implemented in the researched organization as part of the public sector reform process, but the functioning was problematic because organizational activities were intertwined with complex social conditions.

Alam et al. [35] studied the change in operations and accounting practices within the Fijian Development Bank. Alam et al. used case study approach and data were collected through interviews. A total of 18 managers at different levels were interviewed. Documentary materials such as reports on Fijian economy, amendments to the constitution of Fiji, Fijian Development Bank's annual reports and other planning and control papers were also collected for this research. In this study Alam et al. argued that the researched organization faced obstacles to fulfilling its objectives because of wider social, political and economic structure. They argued that the structural constraints associated with agricultural lending forced the organization to move into more profitable industrial lending. They observed that the loan cycle process had become profit driven. The new profit language led the bank to adopt a private enterprise model of management and implementation of profit-driven strategies and mechanisms of control. The 'profit centre' and 'management by objectives' concepts were introduced in the researched organization. The profit-based language was also seen in the new corporate plan. Furthermore, the key performance indicators used in the evaluation of performance of lending staff of the bank were linked to profitability and these were the driving forces towards achievements of profit related targets. The researchers showed that in this way, profit was an upfront terminology and daily language in the bank which ultimately promoted the Fijian national development and growth.

Lapsley and Wright [36] explored the dissemination and adoption of management accounting and control systems practices within the new public sector. These innovations included costing, budgeting and performance measurement tools. The research was based on a survey of public sector accountants in Scotland. The data collection method used in this study was a postal survey. The study covered three areas of public sector- government agencies, local governments and the National Health Services. The findings of the study revealed that much of the innovation in the public sector had originated from the private sector. In this study it was argued that reasons for innovations in public sector organizations were statute, regulation or government pressure. The results of the study indicated that

most of the innovations took place in the area of performance measurement. Key performance indicators attracted most support from the respondents. Government agencies favored resource accounting and budgeting before key performance indicators. Activity based costing of production and performing process control tool was well supported by the local governments. In the National Health Services, zero-based budgeting was a successful instrument. The results from the survey also showed that a majority of organizations had no monitoring system for analyzing the effectiveness of these techniques in practice.

Jansen [37] studied the approaches to measure performance in governmental organizations. The study identified how the approach to measure performance was related to management control types. The study claimed that NPM is the commonly used label for the ambition of governmental organizations in many countries to run the public sector in a more businesslike manner. Jansen (2004) argued that performance measurement is an important element of NPM. The study indicated that in governmental organizations it is very complicated to identify products and assess output. The strong political dimension of government organizations may complicate performance measurement. The study investigated two approaches to measure the performance of governmental organizations. One approach was throughput, the other on output.

Broadbent and Laughlin [38] studied on control and legitimation in government accountability process: the private finance initiative in the UK. The study explored a number of dimensions of the accountability process of governments. The authors argued that governments make themselves accountable in a political sense rather than managerial. Due to the unique position in society governments exercise control over other parts of society and anything they do has a controlling outcome. In their study they observed that to avoid the searching questions from the public, governments had set up separate internal bodies such as auditor generals and the national audit offices. Broadbent and Laughlin claimed that rather than providing an independent voice, auditor generals and national audit offices provided legitimation to their original actions.

Modell [39] examined performance measurement and institutional processes to reforms in the public health care sector in Norway. The study was carried out in a large Norwegian hospital. Data collection was through interviews and archival data. Observation and media statements were also used in this regard. The findings of the study indicated that internal performance measurement was primarily geared at the divisional level. The study found that the heads of divisions had overall responsibility for budgeting and coordination within and between divisions. It was reported that the researched hospital has performed very well in the annual comparisons of composite diagnosis related groups (DRG) indexes. It was one of the most cost-effective hospitals in the country in its category. Furthermore, the study identified that continuous financial performance evaluation of and within divisions was undertaken on a monthly basis and primarily was focused on budgetary deviations and comparisons between outcomes and divisional prognoses.

Hoque and Hopper [40] studied management control in a jute mill in the Bangladeshi public sector. They noted that jute mills in the Bangladeshi public

sector faced an uncertain environment with respect to markets, resource constraints, operations, politics, industrial relations, state interference and the demands of aid agencies. Their study revealed that the researched organization operated in competitive and regulated environments; it had little authority over its operational activities. In organizational planning and control, the head office and the sponsoring ministry played the key roles. They also observed that the accounting system in the mill was mainly a response to external legitimation demands. They found that though budgeting was considered as part of the formal structure of controls, it was not a dominant mode of control in the organization and the budgeting system was created to comply with head office and state requirements. They also found that mill managers used social/informal control mechanisms to cope with the complexity and uncertainty around the mill.

Berry et al., [41] conducted a study on the management control systems in a public enterprise. Their study area was National Coal Board, in the UK. The principal research method used was a series of semi-structured interviews. They also consulted planning, control and financial documents related to the area administration. They also followed the observation method to collect the necessary data. Their findings revealed that in the researched organization's financial planning and control systems did not appear to be a dominant mode of organizational control; physical production planning appeared to be more important. They observed that the organization had successfully devised a set of loosely coupled control mechanisms to cope with the pressures for change. They also found that accounting and information generally may be managed either to enhance ambiguity or to provide legitimacy in the organization. Their study concluded that the changes that had taken place in the organizations were not made due to the needs of the internal organizational management but for reasons of external pressures.

Conclusion

This study is a reflection gained from the selected literature related to management control systems, the catalyst for worldwide public sector reforms. The reforms specifically based on management control systems, the fundamental shifts in strategy, structure and operation in the public sector-provided the context for the research undertaken. The findings of the study show that the public sector organizations in various countries are involved in shaping and reshaping their administration and the allocation of their functions. The literature also demonstrates that public organizations have changed their organizational structures, strategic plan, new accounting systems, internal audit and compliance review functions, business plan, performance measurement systems stakeholders' control, evaluation systems and human resource management plan. The combined effects of these changes reinforced the change in the management culture of the public organizations. In the new changing environment, these managerial principles adopted are grouped under the rubric of 'new public management'. The public organizations applied a number of management control devices and developed integrated, systemic approaches

to planning and service delivery. These management approaches or management control systems which are seen to be intertwined with the process of reforms. Managers in the public sector established results control systems within their organization to influence the employees' actions. The objective in implementing this control system is to inform the employees about the goals of the organization. Evidences show that this sector has benefited in adopting a results-oriented approach to financial management. The literature also demonstrates that major changes in the public organization were the functions of public sector reforms agendas in the key areas of financial management like budgeting, accounting and auditing. As a whole public organizations adopted these tools in their management functions. It is evident that these tools are directly linked with the administrative actions of the public organizations. It can be concluded that these management control tools shaped the organizational culture of the public organizations.

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Системы управленческого контроля как главный фактор реформ государственного сектора: обзор международной исследовательской литературы

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Аннотация. Системы управленческого контроля используются управленцами в частном секторе для достижения целей организаций. В 1980-х годах деятельность государственных организаций в индустриальных экономиках подвергалась серьезной критике на основе их сравнения со стандартами доходности инвестиций частного сектора, и это привело к тому, что организации государственного сектора перешли от ориентации на обслуживание граждан к коммерческой ориентации. В этом контексте в качестве основы для повышения эффективности работы в государственном секторе начали широко применяться новые подходы к управлению, в том числе системы управленческого контроля. Внедрение этого нового подхода к управлению в государственном секторе должно было способствовать формированию культуры эффективности. Настоящее исследование представляет собой попытку оценить роль систем управленческого контроля в глобальных программах реформ государственного сектора путем анализа исследовательской литературы из различных стран мира.

Ключевые слова: системы управленческого контроля, реформы государственного сектора, обзор литературы

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