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The Notion of Accountability in the Public Sector

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Abstract

Purpose: The purpose of this presentation is to investigate the various views, perceptions and attitudes of people with regards to the notion of accountability within the public sector with the hope of suggesting, recommending and creating knowledge base that can be utilized to enhance best accountability practices in the public sector. Players in the public sector accountability roles should be helped to take an active role in shaping the notion of accountability for public effectiveness and efficiency. The current employment accountability system is top-down and excludes players at the bottom to contribute to the formulation of accountability parameters and standards. The notion stems from the assumption that individuals in organizations are held to a certain standard of excellence, hence responsible for their actions and be answerable for the results of their actions. Implementers at the receiving end just receive parcels of finished products for implementation. This creates platforms for those in management positions to take advantage of their counterparts and abuse them in effecting accountability as a tool for control and appraisal. The current practice has opened up avenues for practice of unprofessional and the unethical practices to prevail in work places. Thus, the presentation came up with mitigatory measures to shift the current perception of accountability to a user-friendly approach that will promote unity among players and ensure quality work and service delivery in work places if adopted.

Material and Methods: This presentation used the qualitative survey methodology to gather data on, 'The Notion of Accountability in Public Sector'. The interpretivist approach was taken on body in this presentation. This philosophy of qualitative survey was selected for use in this presentation as it is powerful when it comes to individual in-depth interviews or questionnaires to collect analyze and interpret data on what people see, believe hear or think about the notion of accountability in the public sector. The methodology clearly reports on the meaning, perceptions, characteristics and descriptions of phenomena. Actually it was chosen for use due to its open endedness and exploratory nature which are basic fundamentals of depth research. Questionnaires were chosen for their ability to solicit definitive information without allowing chances of data ambiguity. Conversely, the interviews were taken on board in this presentation due to their upper hand in

gathering qualitative thick descriptive data hence providing the researcher with the much needed data to warranty research finding generalization. The approach allowed random sampling from the study population leading to data gathering, presentation, analysis and discussions.

Findings: The research findings revealed a wide range of scenario coming out of the notion of accountability in the public sector. The major finding emanates from the theory of trait theories where those in management view employees as naturally lazy and unwilling to do their jobs or task assignment. As such management and public in general expect employees to account for their performance so that they can be appraised where work outcomes are positive to pre-determined goals and be punished where performance fall short of set expectations and goals. Concerns and perceptions of those at the bottom who happens to account to top management are often neglected and not taken seriously leaving those who are supposed to account feeling worthless and not owning the entire process of accountability. Some of the tasks given to employees to carry out are not feasible but the door for grievance and challenge handling is closed since there is a one way information flow system which is predominantly top-down. The long chain of bureaucracy is a barrier to information communication which should be two way. Those in lower levels of management lack clarity of some specific issues but are compelled to ensure task accomplishment by those in top management who have no time and mandate to receive instruction from people at the bottom lines of the accountability chain.

Implications to Theory, Practice and Policy: The presentation recommended best accountability practices where people at the lower level of accountability are offered opportunities to contribute to the construction and formulation of accountability guidelines so that they do not become strangers in implementation of tasks meant for them so as to account. This can be achieved through making reviews on basic assumptions under pinning decision making in areas of accountability within the public sector.

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JEL Codes of Classification: *A19, A39, B15*

INTRODUCTION

Accountability is one of the most misconstrued and unwanted issue by most employees. This emanates from the way the concept is defined and justified in the sector. The concept is associated with rewards and punishment. Reward is normally awarded to some exceptionally good and outstanding performance while on the other hand, punishment is given where performance is appalling and bad. The trick part of the matter is that, standards set for outstanding performance are too high, not feasible and unattainable of rewards is almost impossible. There are obvious chances that most performances will practically fall below set standards and expectations.

Accountability

What we have experienced in most cases is that one has to account for set parameters of performance. Accountability has been defined herein as, “ an obligation to answer for one’s decisions and actions where authority to act on behalf of one party (the principal) is transferred to another (the agent).” (Barton, 2006, pp. 257). The big question is to try to and unveil the question of whose parameters should one account to. Who decided on the parameters and with whom? In any cases, do we any input regarding setting of these parameters from the intended implementers?

Are the parameters a common product of the person who ensures accountability and the one who is supposed to account? In fact, one may be shocked to realize that both the person who is supervising performance and the one who is accounting have totally no input in the set standards. This makes the entire process a challenge in the sense that we now have players who have no input in the process they are obligated to participate in. Accountability has been defined in the following terms by Schedler (1999:17), "A is accountable to B when A is obliged to inform B about A’s (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct". This set up alone has its own implications on the outcomes of performance to be carried out by those accountable.

In most cases, accountability parameters go with some serious input resources. These resources demand a person to account to part with certain resources. For instance, some performance parameters need time resources and sacrifice. The time that one spends to accomplish a specific given task is usually taken for granted and not even recognized. The investment that goes with accomplishing a performance task is normally not taken into account. Accountability comes in to access the outcomes of a process not the process itself. On the other hand, the process to a task accomplishment is integral to the results thereof. The fact that some amount of effort has been put towards a task even it did not reach the set standards, is normally ignored. This creates a feeling of being let down by the system on the part of the person to account. At the same time, it also creates a feeling of being fixed by the system. If the system was just and objective, why then overlooking all that, goes on within the ‘black box,’ until we reach the final outcome.

The supervisor in this case will be standing as the face of the government, yet if confronted with challenges may have no ready answers and solutions, let alone to make reference to some bureaucracy within the government performance hierarchy. How then does one purports to supervise a process where they do not have answers to simple task performance questions. There are too many things in processes towards goal attainment where supervisors do not have answers because they are also strangers in the standard set. They did not participate as well in setting parameters of performance, let alone to supervise and expect accountability. I think this is where we have gone wrong with our accountability issues in the public sector.

Policy studies advocates for a bottom up approach where participants at the lowest level of performance should participate in making decisions that affect them in their daily task performance. This creates a spirit of common ownership where even the implementers will feel being part and parcel of the product. Participants will then be motivated to carry out tasks towards accountability knowing that everything is transparent.

No one will be ambushing someone in such situations. Surprisingly, this is the opposite of what is obtained in the public sector. Most employees have to hate accountability due to the way it being conducted. People perceive accountability as a way of fault –finding. Whose possibilities are appraisal or demotion.

What then is Accountability?

Let's take a swipe here and check what other authorities are saying about accountability. This will help us to see where we are and where we have gone wrong with the process. This will also help us to see what needs to be fixed on our road to accountability as well identifying who are players who should be in that process.

Justifying every step within a process in order to determine the outcome of the program. It requires one to spell out major issues encountered during the process of carrying out a task. Some of the things may be within the player's obligation while others will be outside the scope of the player or implementer's jurisdiction. Gray et al (1996:38) propounded that accountability can be defined as, 'the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible.' Barton, (2006:257) postulated that accountability may be defined as, 'an obligation to answer for one's decisions and actions where authority to act on behalf of one party (the principal) is transferred to another (the agent).' On the other hand, Broadbent, (1998:425) view accountability as, 'the need for an individual to demonstrate that these tasks have been discharged in accordance with that obligation.' Jones et al, (2000:131) argued that accountability refers to, 'the responsibility for your actions to someone else.' All the definitions given above attest to the fact there is a hierarchy in accountability where the subordinate is expected to justify their actions to senior management.

It can be argued in this presentation that supervisors seem to view accountability as a way of compelling players to carry-out their respective tasks. The assumption therefore is that implementers/ players are naturally lazy and would not do their work unless someone tightens screws for them. Work therefore is done for fear of accountability and not as a result of love for the job. It entails that there is no intrinsic drive on players to do work; rather work is done for fear of accountability.

This perception then brings us to the fact that accountability is a compelling tool for players to carry out given tasks. Where results of performance are deemed below expectations, the players are punished or reprimanded.

What is Wrong with Current Perception of Accountability

A number of aspects have gone wrong with the current perception of accountability.

Stewart et al, (1994:56), propounded that, "Public accountability is through a political process which responds to many voices. "The assumption is that since public servants were hired to serve the public, they should be answerable to the public who in turn can push for accountability through political appointees who should meet basic promises to the public who happens to be their electorate hence have control over political posts election.

This perception brings out differentiation among supervisors and supervisees. In this ease, supervisors are seen as bad people whose role is to fix and punish supervisees with regards to their performance. A certain level of mistrust among supervisors and supervisees is propagated.

Consequently, issues of corruption and nepotism are promoted in work- places. This has far reaching affects since these practices will devastate efficiency and effectiveness at work places. A lot of employees will fall victims to such tendencies leading to bribery, improper association and gender-based violence at work -places. The perception create supervisors who are too powerful to the extent that they can violate the rights of employees without fear of reprisal .The poor employees would sometimes will embrace the abuse so as to keep job security and avoid being chucked out of work on grounds of sometimes baseless unproven misconduct allegations that are deliberately crafted to fix or punish the subordinate for failing to comply with supervisor demands even if they have nothing to do with work they would have been hired for.

What kind of future workplace environment is the system promoting where explanations for parameter closes or standards can only be interpreted by the author of close and not anyone else within the work line of duty. This gives an opportunity for those line managers to interpret clauses as they perceive them creating a loop hole for abusing subordinates.

Members are given the opportunity to create informal relations at work places. Where relations at work places are informal and not formal, players are likely to make short-cuts in their work execution. The supervisors will lose professionalism when dealing with a subordinate who is as the same time a side chick. Companies and organizations will never grow and develop under these circumstances. Institutions will continue to sink down with issues of professionalism and ethics fast getting finished /diminished.

Proposed best Way Forward

-It is proposed in this presentation that, the perception of members regarding accountability needs to shift. Accountability should be seen as a way of helping players to review challenges and propose best alternatives for future appraisals.

There is a critical need for some awareness campaigns for all players so that they rise up to defend themselves against abuse and report wrong doers so that they become booked down.

More importantly, players should be afforded the opportunity to participate in formulation of parameters or standards that will be used as the basis of their accountability. Let there be some consultations, referendums and fact-finding forums to allow players to contribute towards formulation of tools that will be used to monitor and supervise them towards accountability.

The entire concept of accountability should further be broken down into smaller chunks that can easily be understood by players rather than maintaining it as a complex whole that is not easily to understand.

Accountability should be approached from a friendly angle that embrace players with their short falls and help them develop through the process. Elements of victimization should only come as a last resort or where there is clear evidence of task negligence.

Problem Statement

Accountability issues have become a topical concept in the public sector life. This presentation sets out to explore notion in the public sector and the extent to which it impacted on the lives of those in positions of accountability. Employees are compelled to be answerable to their supervisors using a tool whose origin was never collective, leaving those accountable having a feeling of being abused for the benefit of those who occupy to positions who have been given

a mandate to make decisions and judgment on the lives of lower-level employees who have no room to stand for themselves since they are at the receiving end of the accountability line or chain. This position creates misery on employees in public sector for they have become strangers in programs that involve their day-to-day work let alone to be answerable for conditions which do not favor them at all. The study therefore intends to bridge the gap between those who formulate public accountability guidelines and those who are at the receiving end so as to create harmony among the two extreme groups. The study will proceed to recommend best practice for effective accountability in public sector. The study will benefit all those at the receiving end of accountability, those who are charged with making sure that public service members account and the general public who oversees accountability issues directly or indirectly.

Empirical Review

There has been a host of attempts by various authors to address the issue of accountability in the public sector. Among those who have contributed are Mekar Meilisa Amalia (2023), 'Enhancing Accountability and Transparency in the Public Sector: A Comprehensive Review of Public Sector Accounting Practices. Debora Augustino (2021), Digitalization, Accounting and Accountability: Literature Review and Reflections on Future Research in Public Service. Pedro Novo Melo, Adelaide Martins and Manuel Sousa Pereira (2017), The Relationship between Leadership and Accountability. Catherine Jendia (2016), Leadership, Accountability and Integrity: An African Perspective. While the author appreciate the fact that the mentioned authors have made extensive research on accountability, it must be noted that little was done to tray the development of the notion of accountability over the years and the different perceptions held by the public with respect to the use of it as a tool for accounting in public sector.

Research Gaps for Further Studies

As such there are gaps with regards to perceptions of players, impact of the unfolding relations between those who are in positions of making others to account and those charged with accounting for their task accomplishment. There are gaps between politicians and the electorates who second them to political positions of power. Most politicians end up making unrealistic and unfeasible promises to try and please electorates so they can be voted into power. Further studies could be taken on impact of accountability on political leader's road to power. Exploration of ethical practices of accountability in the public sector as well as the dilemma of accountability in the public sector.

Middle Range Theory

This study proposes middle range theoretical statements involving eight core concepts to supplement the theoretical gaps highlighted above. These include accountability instrument adoption, institutionalization of accountability instruments, felt accountability multiple accountabilities, accountability instrument types, informal accountability, task performance and contextual performance. The study further proposes that conceptual bases such as, conformity, attributability, answerability, observability and evaluability of the felt accountability. It is the researcher's belief and hope that the middle range theory can work very well with the other existing body of knowledge to bring on board the much needed and anticipated others to the dilemma of the notion of accountability in the public sector.

Conclusion

This presentation has highlighted current practices of accountability coupled with a lot of mishaps and how this has negatively affected players performance. It was noted that, the current system promotes ill-practices and drastically affect efficiency and effectiveness in the public sector. The presentation proposed a shift from the current practice to a more professional approach to accountability that would bring unity among players and promote institutional organizational growths and development as a result of best accountability practices in the public sector.

Implications and Contributions of Study to Theory, Practice and Policy

The study implies that existing theory on accountability in public sector should be reviewed with the hope of coming up with feasible theoretical assumptions that can be functional in real life situation and not only on paper. The researcher proposes that authors and researchers in this area should draw out their arms and go for much appealing theoretical knowledge on public sector accountability. The contribution can bring about a change to current practice of leaders and subordinates who work with mistrust and suspicion when it comes to the notion of accountability. Policies, regulating and guiding accountability in the public sector need to be reviewed, improved through adjustments or complete overhaul so as to promote healthy working relations among those who are obliged to account for their performance and those who make others to account.

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