

# Applying a New Public Management Model to Public Sector Management Accounting in Vietnam

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## Abstract

*The crucial strategies will only work effectively when being combined with information from organizations' management accounting system. The New Public Management Model is considered to be a modern tool for governance reform in the public sector of any country. This is also an approach to improve transparency of public sector financial and accounting work, enhance the promotion of entities' management accounting on the basis of increased accountability, promote the budgeting that is depending on the outcome and operating results. Nevertheless, most of the previous studies in management accounting have primarily been conducted at the companies for increasing operational efficiency, while the public sector organizations still need information provided by both management accounting and the firms, especially in this fast economic integration era all over the world. Therefore, the main objective of this article is to provide an overview of this new governance model, together with five key points and eight concerns when being applied into public managerial accounting in Vietnam. Furthermore, the paper uses a mixed method, combining interviews and a survey questionnaire on 252 public sector accountants and managers with the theoretical background and previous researches, to explore the five advanced critical factors influencing the application of NPM to managerial accounting system in Vietnam.*

### Research purpose:

*Public management accounting in many countries has mostly been based on experience but not current information, leading to unclear information provided to the managers. The main purpose of this research is to identify the factors affecting the application of new NPM model into management accounting work in order to lead to increased accountability for those entities.*

### Research motivation:

*Management accounting is part of an organization's information system. Managers would rely on the system's information to plan and control an organization's activities. Based on the information provided by that type of accounting, the managers could provide better-guided activities for the companies. The importance of management accounting is to clearly show how the management controls the financial status of organization. From there, the motivation of internal managers in public sector organizations is to effectively obtain crucial data from accounting system to make accurate and timely unit's decisions. This can be considered as the main duty to accompany the development and operation of the business. Therefore, management accounting always needs close attention and should utilize new model.*

### Research design, approach, and method:

*Based on previously published studies along with a theoretical basis to identify research gaps, it aims at designing an appropriate research process based on applying mixed methods, which is a combination of quantitative research and qualitative research. In other words, the article combines interviews with survey questionnaires on 252 public sector accountants and managers through.*

### Main findings:

*The structure of related legal documents, risk assessment in accounting procedures, strategic activities of managers in organizations; the information system of accounting and communication as well as the competence of managers and accountants are five important factors affecting the application of the NPM model in managerial accounting in the Vietnamese context.*

### Practical/managerial implications:

*The results of this study have pointed towards two groups of policy implications for theoretical and practical implications. From the theoretical perspective, the study has learned more about the NPM model and discovered new five factors as compared to previous studies. When it comes to the practical field, if leaders would like to successfully deploy the NPM model, the top managers of public organizations need to make changes to the human resource management procedures, understand legal dossiers and create a standard of procedures in order to keep the operation aligned with the set goals.*

**Keywords:** management accounting, public sector organization, public accounting, New Public Management

## 1. INTRODUCTION

It should be affirmed that Management Accounting helps collect performance information (arising in the past) and information related to the planning of an organization (expected to arise in the future, such as forecasting or estimated information on revenue and expenditure) to serve the planning and estimation of the organization itself. Accordingly, planning is the formulation of goals to be achieved and the outlining of steps taken to achieve those goals (Garson & Overman, 1983). These plans can be long-term, medium-term, or short-term. Estimation is also a type of plan that links goals and specifies how to mobilize and use resources to achieve set goals. With this content, management accounting has the role of collecting and providing information that has been and is being done to serve decision making (Arora, 2003). Decision making is extremely important and necessary not only in the private sector but also in the public sector.

In addition, management accounting tool helps managers collect internal information for later inspection and evaluation and assists them in the decision-making process by providing appropriate information as well as applying sound analysis techniques to different situations. This shows that management accounting is a modern tool that effectively supports decision making in the future. It plays a key role and governs all business activities of the organization, which serves as a basis for making short-term and long-term decisions to ensure the existence and sustainable development of the organization itself.

In terms of the general progress of an economy, besides the movement of private sector enterprises, numerous public sector organizations are holding a huge amount of funds to perform work according to their assigned functions and tasks. Through this content, leaders of public sector organizations need the information provided by not only financial accounting but also management accounting which is an essential tool for overall strategic planning. One of the tools chosen by many countries as a transparent and highly accountable way of operating is the application of the New Public Management model (Borins, 1995), called NPM model for short.

However, the study focusing on the factors affecting the NPM to accounting of management in Vietnam is very limited (Tran & Hoang, 2018) and not yet fully explored the effect of those determinants on firm's accounting system. Therefore, this still remains a fertile research area (Chalmers et al., 2018). As a result, the main goal of this article is to introduce a picture of NPM model in the world, its application in management accounting, find out enhanced factors to improve of application this model in accounting process of public entities and some basic orientations when applied to management accounting in Vietnam.

## 2. LITERATURE REVIEW AND THEORETICAL BACKGROUND

### 2.1 Overview of the New Public Management Model

The term "New Public Management" is a philosophical concept belonging to management and applied in management accounting worldwide. This content is often applied in the public sector of countries. The model was used by some governments in the 1980s to modernize the governance and management of government-run public sector (Grueing, 1998). Since then, from the 1980s onwards, the wave of public sector reform has been strong. This shows that the need for transparent, accountable management and usefulness of economic decisions has been affirmed and increasingly emphasized (Araujo & Filipe, 2001).

Going into understanding what is NPM, in the early 1980s, Garson and Overman (1983) introduced the concept of NPM, which is an interdisciplinary study of general management aspects and a blend of the planning, organization and control of management functions with the management of human resources, finance, tangible physical resources, information and nature of politics in each organization. Right from these early times, it can be seen that NPM contains quite a lot of contents belonging to management accounting.

Then, in the mid-1990s, S. Borins (1995) defined NPM as a concept belonging to public administration including several interrelated components: providing high-quality public services to increase the value of citizens; increasing the autonomy of public sector managers; rewarding organizations and individuals on the basis of whether they meet demanding performance targets; making available the human and technological resources that managers need to perform well; and, appreciative of the virtues of competition, maintaining an open minded attitude about public purposes.

In its early times, NPM went by many different names, such as: managerialism, market-based public administration, bureaucratic offloading model, or an entrepreneurial government. From the very first days of reform, by applying this NPM model, a hypothesis has been put forward that if the public sector of countries orients its operations to almost the same way as that of private sector enterprises, improving internal management, it will help increase efficiency, limit unexpected costs, resulting in no negative impacts on the objectives, missions, and tasks of public sector organizations (Mohammad & Farzana, 2003).

Compared with other management methods in the world, NPM model is more specific and more suitable for accounting work with output results through the process of budget management in accounting work. The basic characteristics of NPM are its market orientation and guidance, focusing on efficiency and effectiveness, its efforts to increase value, and the application of advanced private sector techniques to public sector operations. The specific characteristics of NPM,

according to Christopher Hood (1991), include the following 7 important doctrines:

- a) Increase in professionalism of the public sector as the rapid development of the private sector.
- b) Explicit standards and measures of performance.
- c) Greater emphasis on internal controls over results and outputs within an organization.
- d) Shift to disaggregation of units in public sector according to their functions.
- e) Shift to a greater competition in public sector, leading to quality improvement.
- f) Stress on private-sector styles on management practice.
- g) Stress on greater discipline and parsimony in public sector resource use.

Through this, it can be summed up that the main goal of the NPM model is to address four issues abbreviated as QEAR (Mathiasen, 1999), namely:

- ✓ improve the Quality of public services and products for the whole society.
- ✓ improve the effectiveness and Efficiency of the organization in the public sector.
- ✓ improve the accountability and internal Accounting of organization.
- ✓ improve the Response of information from stakeholders communicated to the organization.

## 2.2 Advantages of New Public Management model

The concept of New Public Management was first officially introduced in a book by Christopher Hood in 1991, although NPM appeared before in the 1980s. NPM emphasizes decentralization, disaggregation, and public service provision towards modernization (Sarker & Pathak, 2000). This model is published worldwide because it achieves the following specific advantages:

achieve healthy competition among public organizations. From an international point of view, public organizations provide public goods or services. However, they themselves must always strive to improve quality because otherwise, users will switch to services provided by enterprises in the private sector. Therefore, NPM helps to emphasize the role of management accounting in improving operations, aiming for the benefit of users who are customers or more broadly, the public of a country.

comprehensively modernize all the tasks of public organizations in a country. In most countries, the public sector does not have a remarkable development, or the pace is incommensurate with expectations due to many reasons causing stagnation. Therefore, the application of NPM will enhance integration, promote initiative and autonomy in activities among public organizations.

## 3. HYPOTHESES DEVELOPMENT AND METHODOLOGY

### 3.1 Hypotheses development

System of Governmental Legal documents. The process of implementing accounting activities is always significantly influenced by current legal regulations, especially with Vietnam, which is always characterized by its socio-political system. Adopting a new model is not simply the will of the management but also depends on the law because the company environment which provides discipline and structure is set as the tone of an organization by influencing the control consciousness of its people, but that environment always gets impact from the governmental rules (Ratcliffe & Landes, 2009). Therefore, it is postulated that:

*H1. System of Legal documents (code as LD) has a significant impact on the applying NPM to managerial accounting system of public organizations.*

Risk assessment in accounting procedures. Risk assessment is the cycle of determination and analysis of the inside and outside risks which may influence the management. Those risked might affect on the accounting when manager decide to use new model because their financial statement may be failed or get wrong with legal compliance (Takahiro & Jia, 2012) and sustainability is significantly dependent on the ability of management to envisage and forecast risk in advance to avoid potential occurrences (Johansson & Siverbo, 2014). In this context, the consequences of inaccurate reports of management accounting have a negative impact on the organizations future funding and ability to compromise the reliability of stakeholders (Brown, 2016). Hence, it is hypothesized that:

*H2. Risk assessment in accounting procedures (code as RA) has a significant impact on the applying NPM to managerial accounting system of public organizations.*

Strategic activities of managers in organizations. Strategic activities are conducted throughout the organizations at all levels and in all functions as well as connected closely with management accounting. The steps have mainly focused on decreasing and preventing risk and unwarranted events that may have a devastating influence on the organizations long term prosperity, couple with day-to-day supervision and instructions from top management to achieve a specific task (Ciak, 2017). Furthermore, according to William Jr et al. (2016), the above view authenticates the bottom line that each officer must be designated a distinctive role back by authority, responsibility, and the extent to which such authority can be exercised to prohibit fraud in a well-defined organizational setting. Thus, this study hypothesizes the following:

*H3. Strategic activities of managers (code as SA) has a significant impact on the applying NPM to managerial accounting system of public organizations.*

The entity's system information of accounting and communication. With the objectives to keep an efficient financial management and control system for applying NPM model, good communication system takes plays a

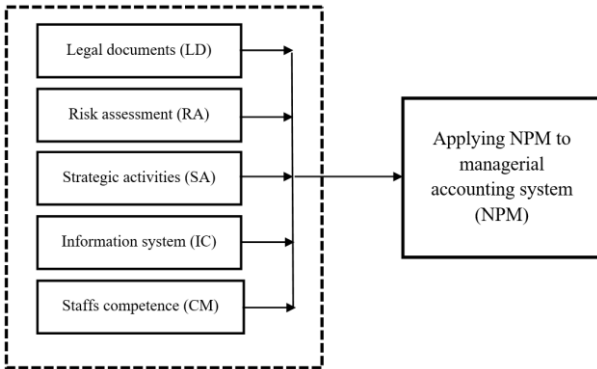
vital position in an organization. This system is imperative for entity to obtain and exchange the information in order to conduct, manage and controls its operation while the control activities are implemented (Frazer, 2012). Therefore, this study hypothesizes:

*H<sub>4</sub>. The system information of accounting and communication (code as IC) has a significant impact on the applying NPM to managerial accounting system of public organizations.*

Competence of managers and accountants. The capacity of the human resources team is always demonstrated through the knowledge, experience, qualifications, understandings, together with qualifications of the staffs and the managers as well. Because the application of the NPM model in many countries shows that those entities would be faced many difficulties and challenges, the good and appropriate capacity could assist them make recommendations, apply solutions to solve the limitation, and create possible pathways in the sustainable development of the organizations. Thus, it is postulated that:

*H<sub>5</sub>. The competence of managers and accountants (code as CM) has a significant impact on the applying NPM to managerial accounting system of public organizations.*

The research model of the impact of applying NPM to management accounting system in Vietnamese region was depicted in Figure 1.



**Fig. 1.** Proposed research model

*(Source: Authors' collaboration, 2021)*

**3.2 Methodology**

**Procedures.** The in-depth interview applied in the study was also gathering so much useful information for the researchers in building the measurement scale to be suitable in this field. Although the items and questions in the proposed questionnaire were adjusted, the questionnaire was pretested with few academicians and adjusted accordingly to ensure that the wording and format of the questions were appropriate. A structured questionnaire was developed for collection of primary data. These questionnaires were provided from April in 2021 to July in 2021 and personally collected by the researchers.

Sample and data collection. Quota sampling procedure applied in the study was based on the numbers of areas

among Southern region of Vietnam. According to Bollen (1989), with a minimum of 5 samples for a parameter to be estimated, the theoretical model has 62 parameters to be estimated. The questionnaires were sent twice to a total of 312 accountants in this region, with the purpose of increasing the response level. However, some of the questionnaires were excluded from the analysis due to being erroneous and incomplete. Finally, 252 complete responses were obtained, corresponding to a response rate of 66.40% % of the respondents.

**4. CURRENT SITUATION OF VIETNAM MANAGEMENT ACCOUNTING AND RESEARCH RESULTS**

**4.1 Current relationship between NPM and Public Sector Management Accounting**

NPM model is considered a modern approach to public sector management, in which accounting is an important aspect. The first contents of NPM came from the UK in the 1970s of the last century as a step to a new way from the traditional method of management accounting that is cost management in public organizations. However, once the old method is applied, public organizations do not achieve efficiency, often fail to meet the original estimate, and do not show creativity in budgeting because of numerous rigidities.

Besides, in the process of operating the public sector, in addition to the data provided by financial accounting work when using the state budget to perform assigned tasks with the organizational structure decided by competent authorities, unit leaders also need information that supports them in making operational and internal management decisions in accordance with the set plan. This should be achieved when public organizations understand the role of management accounting in an organization, because management plays an important role in operating in accordance with public policies assigned and fixed by the state according to the following table of steps:

Policies, orientation according to management needs in the public policy	Allocation of resources according to the overall objectives of the budgeting policy and process	Distribution of public goods and services along with operations, management, and control	Accounting, performance evaluation and reporting
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**Fig. 2:** Management accounting in relation to NPM  
*(Source: Wouter, 2021)*

There are five basic differences between the private sector and the public sector in management accounting, including:

- Management power is concentrated on a specific group of individuals or those who hold key positions in an enterprise; however, in the public sector, leadership is only managerial and must operate according to specific principles, mechanisms and regulations of each sector.
- The development of an enterprise has no specific limit and depends on the business performance of the enterprise; however, in the public sector, the management period of a head of a unit is limited and subject to tenure.
- The operating process of an enterprise depends on specific products or goods, from which the leaders will record additional expenses or revenues completely proactively according to the intentions of the leaders; however, in the public sector, in case of operations according to the allocated budget, they must comply with the regulations, and any excess of expenses or revenues must be specifically explained.
- Today's enterprises evaluate their performance depending mainly on the profit measure; however, for the public sector, the target performance measure of a unit is not the gain, but rather the results of programs assigned to that unit with the effective use of funds or not.
- In the management accounting work of enterprises, the cost, volume, and profit calculation methods will be applied as a basis for estimating cash flows, inventory, etc.; however, for the public sector, the estimation is made according to the provisions of laws, based on documents of the economy and each field of activity, and internal spending regulations from time to time.

Based on that, when applying NPM model, scientists have confirmed that it is management in the direction of an enterprise, which is called Entrepreneurial Government. This helps public organizations not rely on the budget but know how to use the available funds for implementation so that the efficiency is optimal in each financial year, promoting control in the direction of for the people and community, affecting performance measurement based on outcomes rather than simply the outputs of a unit. This will serve as a basis for the development of specific management accounting tools. In other words, NPM is considered a basis for public organizations to change in line with the economy in order to better apply more modern tools of management accounting in the world.

**4.2 Research's Results**

The first two important issues to consider when evaluating the scale are internal consistency reliability and convergent validity (Hair et al., 2017), where, to evaluate the Intrinsically consistent reliability, it is necessary to use two main indicators, composite reliability (Composite Reliability) and Cronbach's alpha with the satisfactory threshold of both indexes being greater than 0.6 (acceptable level) or preferably above 0.7.

**Table 1.** Consistent reliability valuation

Variable	Cronbach's Alpha	Composite Reliability
LD	0.713	0.812
RA	0.805	0.879
SA	0.877	0.901
CM	0.816	0.896
IC	0.873	0.933

(Source: Author, 2021)

Next, to evaluate the scale, it is necessary to consider discriminant validity. Discriminant value refers to two scales used to measure two different concepts that must be different (Nguyen Dinh Tho, 2012).

**Table 2.** Correlation coefficients

	LD	RA	SA	IC	CM
LD					
RA	0.895				
SA	0.763	0.786			
IC	0.807	0.714	0.644		
CM	0.769	0.815	0.818	0.663	

(Source: Author, 2021)

Evaluation of multicollinearity: according to Hair et al. (2017), the first consideration when evaluating the structural model is the problem of collinearity, if the variance exaggeration index (VIF) is in the range greater than 0.2 and less than 5, then this model does not violate the collinearity problem. All indicators in the table show that the minimum VIF is 1,000 and the maximum is 2,961, which is within the acceptable threshold.

**Table 3.** R Square Adjusted values

	R Square	R Square Adjusted
LD	0.686	0.680
RA	0.652	0.647
SA	0.612	0.608
IC	0.577	0.575
CM	0.687	0.599

(Source: Author, 2021)

Below table showed the path's beta coefficients and its p-value. The results indicated that all the hypotheses were all substantiated and significant. Monitoring ( $\beta=11.015$ ,  $p=0.000$ ); Control activities ( $\beta=9.060$ ,  $p=0.000$ ); Control environment ( $\beta=7.469$ ,  $p=0.002$ ); Information and Communication ( $\beta=7.584$ ,  $p=0.003$ ) and Risk assessment ( $\beta=5.221$ ,  $p=0.006$ ) were indicated as important antecedents of QFSI.

**Table 4.** Structural coefficients ( $\beta$ ) of the proposed model

Hypothesis	Relationship			Estimate	S.E.	C.R.	P	Inference
H1	NPM	←	LD	6.109	2.119	3.144	0.003	Supported
H2	NPM	←	RA	7.811	1.664	2.773	0.005	Supported
H3	NPM	←	SA	8.608	2.297	3.582	0.001	Supported
H4	NPM	←	IC	7.684	2.916	2.993	0.002	Supported
H5	NPM	←	CM	10.856	2.436	3.786	0.001	Supported

(Source: Data from SPSS 23, 2021)

## 5. ORIENTATION FOR VIETNAM AND CONCLUSIONS

The trend of globalization is increasingly having a strong impact on the economies of countries around the world as well as Vietnam. With the rapid development of the economy, public organizations not only need to follow their functions and tasks, but also strive to increase the quality of their activities to gain recognition from the people and the international community. Currently, the rapid development of information and technical means in application to the professional activities of public organizations leads to a higher demand for information of managers in public organizations about internal operations that they cannot derive from financial accounting reports (Koppenjan, 2015). Based on management accounting information, public organization managers will find it more convenient to calculate, plan and estimate, then come up with an appropriate operating strategy. Regarding each specific department in an organization, the management of activities, incomes of public employees, budget sources, income, and expenditure differences, surplus and deficit... are urgently in need of strict control.

Therefore, management accounting is informative and helps control the resources of an organization (Christensen & Leagreid, 2002). Management accounting is becoming an indispensable thing for public organization managers to not only optimize the management but also propose solutions and make decisions such as planning and organizing plans to perform tasks, monitoring issues raised, and improving the quality of the organization in terms of general management.

In that context, public organizations need to have a management accounting system on the basis of well applying the New Public Management (NPM) model to help the Managers grasp information about the activities of the organizations quickly and accurately in order to make sound and timely decisions (Sanderson, 2001). Going into specific details of the NPM model in relation to management accounting, public organizations in Vietnam can consider paying attention to some suggestions in 5 main points as follows:

- Improve the decentralization of the state budget in the relationship between the accounting departments at all levels and the output-oriented operating budget estimates, regardless of the organization's history.
- Focus on the selection and application of modern estimating models, to not only separate into specific items but also enable to calculate by industry and sector in an economy.
- Plan the use of economic resources such as public finance and public assets, aiming towards transparency as an enterprise using limited assets of the enterprise in operating activities.
- Rearrange the human resources apparatus to increase efficiency in the process of performing assigned tasks, avoiding excess of inappropriate human resources in all stages of the organization.
- Apply the method of evaluating performance in a fair manner, without creating inappropriate things in determining the results of programs, projects, and orders to achieve results that are completely consistent with what was initially spent.

With the above five contents, according to Anwar (2007), when going into details of Management Accounting, the NPM model, if deployed and applied to the public sector in Vietnam, will need to pay attention to 8 specific jobs as follows:

- Redefine the target customers to be approached and served by an organization in each specific field. Customers here in a public organization should be understood in a broad sense, that is, people involved in the social life as well as other people that have transactions with the organization. This is important because it will affect the performance evaluation of public sector managers as management accounting must have clear target customers.
- Provide a variety of choices for the subjects in the society. Governments need to focus their activities on groups of organizations, limit the dispersion as well as an organization performing only one or a few functions. This will gradually lead to a waste of material resources and human resources, creating inefficiencies in operation.
- Prevent problems with the accounting system that could fail in the implementation of established internal objectives. Problems arising in the accounting information system not only affect the financial accounting, but also cause incorrect estimates in the management accounting due to the common use of the same data.
- Focus on creating new and reasonable revenues, not just paying attention to what's available. Managers of public organizations rely on financial accounting data to identify revenues and expenditures. Each organization conducts a review of the revenue structure, actively coordinates with departments to

ensure stable revenue sources for the organization and seeks new sources.

- Reduce the concentration of power in senior management. Managers need to understand that management accounting is not only limited to the accounting department but also all departments in the organization. If only one department is focused, it will be easy to lead to mistakes, affecting strategic planning.
- Implement work according to market mechanism. If public organizations in Vietnam remove the closing mechanism, perform competitive tasks, and operate according to the market operation, then the operating results will be effective and positive, limiting the delay in operation.
- Enhance accounting expertise for the leadership. In addition to task-based management and operating skills, organization managers need to have knowledge of management accounting to make correct and complete judgments about the information provided by accountants on the professional operations and results of each department.
- Reduce the gap between the private and public sectors in accounting data. In most countries, accounting has a common connection, creating a database to compare the fluctuations of enterprises and industries managed by public organizations.

In summary, when NPM is applied to the operations of public sector organizations, management accounting will gain many benefits in terms of efficiency, cost effectiveness, improved competitiveness, and enhanced flexibility in each specific time of the economy, increased responsiveness due to changes of factors as well as targeting the needs of people and stakeholders to the operation of each specific organization.

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