Chapter 112
The Importance of Accountability Practices in the Public Sector:
Literature Review

Maria Cristina Ribeiro da Silva Couto
University of Aveiro, Portugal & University of Minho, Portugal

Augusta da Conceição Santos Ferreira
University of Aveiro, Portugal

ABSTRACT

The New Public Management reflects a paradigm and orientation shift regarding the cornerstone of management in the public sector. With this new type of management emphasis was given to accountability in order to, on the one hand instill the need to render accounts when talking about the way decisions are taken (responsibility) and the way public resources are used (clarity) and on the other hand the citizens having the possibility of getting information which will allow them to make the public officials responsible. Considering the importance of accountability, this chapter was an attempt to carry out a bibliographic review, as a way of getting to know the different approaches to the concept, as well as getting to know the mechanisms that have been created in order to give explanations whether for the performance or accomplishment of a responsibility and if this is inherent to the responsibilities of the public officials.

INTRODUCTION

The designated New Public Management underlying a set of features and instruments derived from business management, which until its introduction in the public sector was exclusively from the private sector. To that extent the authors can state that there was a paradigm and orientation shift regarding the cornerstone of management in the public sector. A new management endowed with innovative models and mechanisms able to reformulate procedures of the public sector arises. These new models essentially aimed at introducing mechanisms/ instruments which were specific in the private sector in order to make

efficiency, effectiveness and saving characteristics of the expected performance of the public sector. Ideas like decentralization, delegation of powers, the importance of performance monitoring and also the implementation of changes which describe the mechanisms of accountability by the public officials, in order to meet the necessities of the citizens, are the key elements of this new management paradigm. All these ideas emerge from the already mentioned changing of paradigm, where the quality of the services provided and the fulfillment of the citizen needs are the priority of this new form of management.

A review of the literature on accountability is important because the concept varies depending on the model of the public management used by a country and on which perspective accountability is analyzed (Kim, 2009). Thus, there are authors that associate accountability to the notion of sense of responsibility. Mosher (1968) says that accountability is linked to strict liability, in other words each person has to be responsible before their superior regarding their acts. However, the concept of responsibility goes beyond the idea of accountability, that is, it constitutes one of the contractual foundations of life in society and in trusting public institutions. This means that the concept of liability assures, on the one hand, the proposition of the usage and provision of accounts of the public resources and on the other hand, the precautionary and security principle of increasingly more complex societies. It is certain that with globalization itself and the evolution of society, the idea of liability and citizenship has also changed.

It is also justified because accountability is closely linked to the government and to the society (citizens). This can be seen in a short form, in other words, as a mere act of voting periodically or detaining a set of formal and institutional control mechanisms endowed with the capacity to make the public officers of responsible for their actions. Or in other words through a broader and more complex vision related to the responsibility before decisions and actions through formal and informal mechanisms, as long as the punishment of the public officials is guaranteed. (Hodge & Coghill, 2007; Raupp & Pinho, 2013).

Given the above, this chapter shows the results of a literature review on studies carried out in the context of the relevance and importance of accountability; the different approaches to and types of accountability; and still the studies carried out within the framework of accountability in the public sector particularly the local governments.

The results of the review allow us to verify that for the most part the scientific studies on accountability can be grouped into three theoretical positions. The First Theoretical Positioning is based on the agent theory; the Second Theoretical Positioning is based on the theory of legitimacy; and the Third Theoretical Positioning is based on the individual behavior of the people that is why the authors call it behavioral theory.

The rest of the work is organized in the following way: in the second section a review was done to the literature and in the following section the conclusion and indications for further investigations.

LITERATURE REVIEW

The New Public Management highlights the quality of services rendered and meeting the needs of citizens. In this regards it is imperative on one hand that the procedures and course of action are well defined so that abuse of power and corruption are avoided and on the other hand that the information is accurate and appropriate so that the citizen is able to understand how and with what purpose public resources are used. These are all cornerstones for the existence of responsibility mechanisms since citizens are well informed and have reason to point out failures on the duties of public administrators. This means that citizens have a control mechanism over the state and can with their involvement in public policies

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