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Organization Settings of Services Organizations: What is New Public Management Paradigm?

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Abstract- The objectives pursued by the New Public Management have not always been achieved and this has led to the shift of the focus of the reforms also towards dimensions more tied to the definition and management of the role and relations of the Services Organization both within the public system and with the subjects belonging to the private sector, be they companies, non-profit companies or citizens. In other words, we have moved from a New Public Management perspective to a Public Governance and Public Value perspective. In the face of these new conceptual perspectives, additional control tools have been adopted in the Services Organizations such as incentive systems, strategic control, performance management tools and management accounting. The proliferation of accounting and control tools and logics has led to the identification of a form of "accountingization" of public practices in a society where control has "exploded" in the reform process.

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Organization Settings of Services Organizations: What is New Public Management Paradigm?

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Abstract- The objectives pursued by the New Public Management have not always been achieved and this has led to the shift of the focus of the reforms also towards dimensions more tied to the definition and management of the role and relations of the Services Organization both within the public system and with the subjects belonging to the private sector, be they companies, non-profit companies or citizens. In other words, we have moved from a New Public Management perspective to a Public Governance and Public Value perspective. In the face of these new conceptual perspectives, additional control tools have been adopted in the Services Organizations such as incentive systems, strategic control, performance management tools and management accounting. The proliferation of accounting and control tools and logics has led to the identification of a form of "accountingization" of public practices in a society where control has "exploded" in the reform process.

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I. Introduction Studies of Services Organization

In this paper, our conceptual stance is to analyze organizations as information use environments. This approach focuses on the user, the uses of information, and the contexts within which users make choices about what information is useful to them. These choices are based, "not only on subject matter, but on other elements of the context within which a user lives and works" (Hyndmanand Lapsley, 2016). The information use environment is defined as consisting of those elements that affect the flow and use of information messages into, within, and out of any definable entity; and determine the criteria by which the value of information messages will be judged. In an organization, the elements would comprise defined "sets of people" (e.g. professionals, managers) working on and resolving "problems" deemed to be important and typical, within contexts that include how the structure, style, culture, history and experience of the organization affect attitudes towards information and information behaviors of employees. For the purposes of this paper, we concentrate on information management policies and strategies; information behaviors and values; and information use outcomes.

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Information and knowledge management information management has been defined as the application of management principles to the acquisition, organization, control, dissemination, and use of information, and is ultimately concerned with the value, quality, and use of information to improve organizational performance. The information environment consists of six components: information strategy, information politics, information behavior and culture, information staff, information processes, and information architecture. Information strategy addresses the question of "What do we want to do with information in this organization?" It makes clear the intended link between information management and the ability of the organization to achieve its mission and goals (Kurunmaki, Lapsley and Melia, 2003). An organization's information strategy is often expressed in the form of a set of basic principles. Information politics arises from the distribution of the power that information bestows and the governance modes for its management and use. Five political models are identified, ranging from "feudalism", where business units define their own information needs and report limited information back to the firm, to "federalism", where there is consensus and negotiation among business units on the use of information. Three important types of information behaviors are concerned with: sharing information (making information available to others); handling information overload (making information engaging so that the right people recognize and use the right information); and dealing with multiple meanings (creating a common understanding of concepts and terms used in an organization). Information staff includes information content and information technology specialists who design, develop, train and coordinate the creation and use of information. Information processes describes how information work gets accomplished through determining information requirements, capturing information, distributing information, and using information (Malmi, Teemu, and Brown, 2008). Information architecture provides a guide to the structure and location of information within the organization. It can either be descriptive, such as a map of the current information environment, or prescriptive, as in presenting a model of the information environment. Recent research in the area of knowledge management suggests new ways of looking at information management. One perspective examines an

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organization as owning a stock of intellectual capital that it uses to create economic value. This intellectual capital includes the expertise and experience of individuals, the routines and processes that define the distinctive way of doing things inside the organization, as well as knowledge of customer needs and supplier strengths. Conceptually then, intellectual capital consists of human capital and structural capital, where human capital is derived from the competence, skills and experience of employees, and structural capital comes from the procedures, routines, and relationships the organization has developed over time. From an information perspective, developing structural capital requires policies and processes to be designed that allow the firm to be efficient in creating, storing, accessing, and using information. Developing human capital includes improving information skills and providing information that enables knowledgeable employees to find each other and to share their expertise. Another perspective in knowledge management contrasts the differences between tacit and explicit knowledge. This perspective found two different knowledge management strategies in place: one based on codification, and the other on personalization. The codification strategy focuses on the reuse of explicit knowledge. Knowledge is codified, stored and disseminated through the use of information technology, electronic document systems, and formal procedures. The personalization strategy focuses on the sharing of tacit knowledge. Knowledge is shared through person-to-person interaction that takes place in mentoring, conversations, and social networks. As part of the theoretical framework of the present study, we focus on the information management activities that support both strategies, as well as considering the elements that make up the broader information environment of the organization.

Information culture is reflected in the organization's values, norms, and practices with regard to the management and use of information. Values are deeply held beliefs about the goals and identity of the organization, and how it should go about attaining those goals. These values are often hard to articulate and even harder to change. They provide the answers to questions such as "What does the organization perceive to be the role and contribution of information to organizational effectiveness?" and "What values underlie the organizational style of managing its creation and use of information?" (Modell, Sven, 2004, 2009). Norms are derived from values, but have a more direct influence on information behaviors. Norms are rules or socially accepted standards that define what is normal or to be expected in the organization. Norms or rules may be informal or formal. Informal norms and attitudes influence the creation, flow, and use of information in individuals and groups. Formal rules, routines and policies may exist to plan, guide, and control information as an organizational asset. Behaviors are repeated patterns of action that involve organizational roles, structures, and forms of interactions. They describe how people find, organize, use and share information as part of their normal work patterns. Certain organizational practices or policies may act as impediments (or incentives) to the effective use of information. Aspects of interest are those things which serve to legitimize and justify values, which embody social existence. Although her analysis is framed in terms of the specific social worlds of her study participants, her arguments are generalizable to the social worlds that are constituted by organizational units. Social norms create standards to judge "rightness or wrongness" in social appearances. Norms give people a way to gauge what is "normal" in a specific context and at a specific time – they point the way to acceptable standards and codes of behavior (Moore, 2014). Worldview is a collective perception by members of a social world regarding those things which are deemed important and unimportant. Worldview provides a collective approach to assess the importance of information. Social types are "the absolute definitions given to members of a social world". They classify persons and in doing so let members of a small world have sensible clues to the ways in which to behave, converse, and share information. The three information capabilities are:

- Information technology practices: the capability to effectively manage IT applications and infrastructure to support operations, business processes, innovation and managerial decision making.
- Information management practices: the capability to manage information effectively over the life cycle of information use, including sensing, collecting, organizing, processing and maintaining information.
- Information behaviors and values: the capability to instill and promote behaviors and values in people for effective use of information.

Information integrity is defined as the use of information in a trustful and principled manner at the individual and organizational level. It defines the boundaries beyond which managers and people may not go in a company. It implies that there are ways of using information that are not appropriate and will be sanctioned. Information formality is the willingness to use and trust institutionalized information over informal sources. Information control is the extent to which information about performance is continuously presented to people to manage and monitor their performance. Managers use information to monitor and control operational activities and decisions to achieve intended strategy and improve business performance. Information transparency Working with information is defined as openness in reporting and presentation of information on errors, failures, and mistakes. It permits organizational members to learn from failures, errors, and mistakes. Information sharing is the willingness to

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provide others with information in an appropriate and collaborative fashion. Proactiveness is the active concern to think about how to obtain and apply new information in order to respond quickly to business changes, and to promote innovation in products and services.

Information behavior may be defined as the sum of activities through which information becomes useful. The usefulness or value of information is based not only on subject matter or how well the information content matches a query or topic, but also on the requirements, norms and expectations that arise from the user's work and organizational contexts. Information use occurs when the individual selects and processes information which leads to a change in the individual's capacity to make sense or to take action. The information that is eventually used is a very small subset of the total information that is encountered (Mussari, 2001). The outcome of information use is a change in the individual's state of knowledge or capacity to act. Thus, information use typically involves the selection and processing of information in order to answer a question, solve a problem, make a decision, negotiate a position, or make sense of a situation.

II. Organization Settings and Background

During the initial spur of the global financial crisis, some accounting scholars debated the extent to which accounting and auditing practices were implicated in fostering or causing the financial meltdown and also how the profession had responded to the crisis. In particular, the accounting profession has been criticized for failing to anticipate the crises of banks and financial institutions, with questions raised regarding the claimed silence of auditors (Alford, 2009) and analyses conducted of the way in which the profession, globally, responded to the crisis (Hughes,2003). Considerable attention has been devoted by accounting scholars to the role and significance of "fair value accounting" in the global financial crisis, particularly regarding its claimed, damaging, pro-cyclical effects (Grabner and Moers, 2013). Concerns about the financialization of accounting as a discipline and practice (Bruns,2014) has seen accounting described as an integral part of the "symbolic universe of neo-liberalism" (Borgonovi, 2005). With the latter ideology said to be centrally implicated in the establishment of a financialized economy from which the global financial crises emerged in 2008 (Argento, Culasso, and Truant 2019). Questions have also been asked of the extent to which accounting practices and accounting firms have contributed to increasingly inequitable distributions of income and wealth – with some critics stressing that accounting is far from being a neutral practice, but has been molded in order to represent dominant class interests (Cepiku,2005). Alternatively, others have sought to question the impact of accounting practices on the macroeconomic modeling and associated interventions of policy makers and regulators (Bozeman, 2007). However, despite explicit calls for accounting studies to explore the social and organizational dynamics of the global financial crises and the role of accounting and Public sector accounting, accountability. This may be a reflection of the scant attention typically devoted to public services and organizations in accounting journals (Anessi-Pessina and Steccolini 2007). However, it is still quite surprising, when it is evident that accounting has historically been closely interlinked with changing economic and social conditions (Hood 1991). Indeed, they observed that societies historically have flourished when harnessing accounting as part of their general cultures but that they can also frequently lose the capacity to master the interplay between accounting and cultural life and find themselves in unexpected, avoidable and sometimes cataclysmic financial crises. The solution is simple: more surveillance and discipline (of 'peripheral states' by 'central' institutions), less public spending (austerity measures), and 'structural reforms' – that is, increased neoliberalism" (Borgonovi, Elio and Riccardo Mussari, 2011). "We do not argue that critique and resistance are impossible, but that their effects are less and less to trigger radical change and more and more to foster an illusion of debate without disrupting the neoliberal state privatization agenda too much" (Bracci, Humphrey, Moll and Ileana Steccolini 2015). Of perhaps even more surprise, is the sheer absence of studies of the role of, and implications for, management accounting practices under an era of austerity. Their focus collectively centers on changing patterns of accountability under austerity, and how accounting is implicated in processes of advancing, absorbing or combating austerity at different levels and across different types of relationships, whether organizational, social and/or political. They find that austerity brought about a stronger reliance on constraining elements of management control systems, which may ensure stronger financial stability in the short term. However, tightening of these systems is also reported to have longer term implications for employee motivation and served to promote increased opportunistic behavior within departments, forms of resistance, reducing the overall effectiveness of control. Such effects were capable of being curbed when facilitating elements of controls were also emphasized, with departmental responses to austerity being enhanced through the use of a blend of management controls. This strategy was considered a way of addressing multiple stakeholder expectations when cutbacks and increasing reliance on centrally imposed financial goals threatened the decisional room left to the authority. In the process, accountability relationships were reconfigured in ways that saw grassroots groups being enrolled, via new

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budgetary emphases, in different ways of working, becoming policy proposers with local government acting as assessors and arbiters of competing funding proposals. Power (2010) framework provide insight into the roles played by two distinct forms of accounting: government financial reporting and statistical accounting. This study describe how accounting also has an adjudicating role by helping to frame which techniques will be used to define success and failure in terms of economic recovery. Finally, they identify how accounting has a subjectivizing role since it promotes structured responses to decision making. These papers collectively provide a useful step forward in developing understanding of the significance and contribution of public sector accounting in this new era of austerity. They also invite greater consideration of the way in which public sector accounting research needs to develop, and it is to such matters that the closing section of this editorial is devoted.

III. Leadership in Public Sector Crisis

Leadership is commonly seen as an important variable affecting organizational performance in public sector crises. While the concept has been extensively studied, there is still much to be discovered regarding how leadership affects variables such as organizational culture, climate, and performance in particular the role of services organizations in managing financial and real estate portfolio in the Italian public sector as a response to preventive crisis in institutions. Most of the research on leadership has been in for-profit organizations as services organizations. While research on leadership in human services organizations is increasing, there is still a limited amount of research knowledge to guide practice in our field. One seminal article in social work Patti (1987) described the importance of administrative "behaviors, attitudes, practices, and strategies" in ensuring effective service outcomes, and subsequent research, some of which is included below, supports this perspective. The purpose of this paper is to provide guidance to human services managers, consultants, and researchers regarding the ways in which leadership can improve the performance of human services organizations. The paper will begin with definitions and a conceptual overview and a brief discussion of evidence-based practice applications in management, which will undergird the rest of the work. Then we will review the best-known and most studied theories and models of leadership, with specific attention to how leadership impacts organizational culture, climate, and performance in change management in Italian public sector to preventive crisis in institutions. Organizational change leadership and, specifically, organizational cultural change will receive special attention because of their key roles in impacting and improving organizational performance.

IV. Methodology

a) Data Sampling

In this study the sample is composed by 35 Services Organizations belonging to 20 groups of listed Italian companies (industrial and financial) as at 31.12.2013(50% under private control and 50% under public control).

The sample consists of the following survey dimensions:

a. the revenues of the service organizations exceed 40 million euros.
b. 10% of the services organization in Italy was investigated.

The companies websites have continuous evolution, so the data collection was done in shortest time possible, from September to December of 2013.

b) Research Design

The dependent variable is directly observed by visiting and explores the corporate website.

The characteristics of services organizations disclosure is classified in two categories:

– Group company number (Nc).
– Number of controlling interests (Ni).

This aspect determine the "Institutional mode of action" of services organizations in Italy. The concept of social disclosure means providing adequate information about the events of the organization and its activities for the users of that information in order to enable them to make and take the decision.

$$\text{"V Model"} = v = \frac{\text{Nc}}{Ni}$$

Tab. 1: Corporate Disclosure of Services Organizations.

Examined Disclosure	Dependent variable	Value at 31.12.2014
Group company number and Number of controlling interests.	V	Data Corporate Governance Report

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Tab. 2: Framework and Hypothesis Independent Variable

A_1	There is a positive association between company the ownership structure and the "Institutional mode of action" of services organizations.
A_2	There is a positive association between the impact of equity investments on total asset and the "Institutional mode of action" of services organizations.
A_3	There is a positive association between corporate governance activism and the "Institutional mode of action" of services organizations.
A_4	There is a negative association between the absenteeism rate and the "Institutional mode of action" of services organizations.
A_5	There is a positive association between the incidence of real estate on total asset and the "Institutional mode of action" of services organizations.
A_6	There is a negative association between the services provided and the "Institutional mode of action" of services organizations.
A_7	There is a positive association between the legal nature of the parent company and the "Institutional mode of action" of services organizations.
A_8	There is a negative association between number of employees on labor costs (force of labor) and the "Institutional mode of action" of services organizations.

Tab. 3: Descriptive Statistics Independent Variable

Variable	Mean	Std. dev	Min	Max
Ownership	0,75	0,31	0,09	1
Equity Investments	0,53	0,49	0,1	89,21
Corporate Governance Activism	2,15	2,5	0,11	15,22
Absenteeism Rate	8,11%	2,75%	-1,14%	15,01%
Incidence of real estate	0,04	0,12	0,01	0,15
Services provided	1,95	0,35	0	3
Legal nature	0,57	0,11	0	1
Force of Labor	0,05	0,55	0,01	0,11

Tab. 4: Dependent Variable

B_1	There is a positive association Group company number (Nc) and "Institutional mode of action" of the services organizations.	The Group company number varies from 10 units to 55 units for 2013.
B_2	There is a negative association between Number of controlling interests (Ni) and "Institutional mode of action" of the services organizations.	The Number of controlling interests varies 1 to more than 12 in 2013.

Tab. 5: Descriptive Statistics of Depend Variable

Examined statistics	Group company number	Number of controlling interests
Median	33,22	5,55
Mean	38,55	7,25
Variance	5,88	4,95

To tested the hypotheses we used the research model specified in the follow equation:

$$v_{(1)} = \beta_0 + \beta_1 (OWN) + \beta_2 (EI) + \beta_3 (CGA) + \beta_4 (AR) + \beta_5 (RE) + \beta_6 (SP) + \beta_7 (LN) + \beta_8 (FL) + \xi$$

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Tab. 6: Research Model

Symbols	Description	Value al 31.12.2013
β0	Intercept	
OWN	The ownership structures is the most common determinant to explain the "Institutional mode of action" of the services organizations.	[0;1]
EI	The equity investments on total asset is one of significant determinants of services organizations.	Financial Portfolio assenting's
CGA	Corporate Governance Activism is reported as professionality index.	$\frac{\text{Corporate Governance Actors}}{Number\ Executive\ Board}$
AR	The absenteeism rate it is the most important variable in services organizations	[0;1]
RE	The real investments on total asset is one of significant determinants of services organizations.	Real Portfolio assenting's
SP	The services provided are: 0 in-house 1 market-oriented 2 in-house and market-oriented 3 export services	[0;3]
LN	The legal nature variable of the parent company: 0 public entity 1 private entity	[0;1]
FL	There force of labor is terminal variable and represents institutional parameter.	$\frac{\text{Number of employees}}{Labor\ cost}$
ε	Residual	

V. Results

This study analyses the characteristic and the determinants of the "Institutional mode of action" of the services organizations in Italian industrial and financial companies at 31.12.2013.

The multivariate analyses shows a positive significant related, to the companies have high profitability, the equity investments on total asset and the incidence of real estate on total asset have high the "Institutional mode of action" of the services organizations. The companies with high corporate governance activism and ownership structure, have high "Institutional mode of action" of services organizations while absenteeism rate and force of labor we found a negative significant association.

The model is significant (p-value 0.01 level), the adjusted R^2 are 0.45 and F-value 3.50.

The independent variable has significant result (0,01 level) is the equity investments on total asset(A_2) and the incidence of real estate on total asset (A_5).

Tab. 6: Multivariate Analyses

Regress Model	Coefficient	T value
Intercept	-1,25	-5,25***
OWN	0,5	1,11
EI	1,8	2,25***
CGA	0,11	1,55**
AR	-2,2	-1,55
RE	2,5	2,77***
SP	-0,05	1,99
LN	0,01	-1,22
FL	-3,1	-2,81
Adjusted R^2	0,45	
F Value	3,50	

** ** *** p-value at 0.10 0.05 and 0.01.*

VI. Overall Conclusion

Everything reiterated raises questions about how it is interpreted by financial responsibility and whether it depends on the quality of the audit reports or on the forums in which they are delivered and connected, discussed. This paper analyzes the factors that explain the greater use of special reports by the Organization Services, such as modeling methodology, wondering if they resemble evaluation studies. It examines their training as well as their impact as well as the institutional use implicit in the performance audit.

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What factors and circumstances explain the increased use of special reports? The work demonstrates how the interpretation of the Organization Services has political implications and serves to promote its institutional interests in the battlefield to define "responsibility" and in what concerns it.

From an anthropological perspective, the audit could traditionally be considered as "Rituals of Verifications", recognizing that "the procedure and the evaluation have social problems in public management. However, the needs for adequate protection with respect to thought verification. In addition, the audit may often seem "banal, inevitable part of a bureaucratic process", but taken together and over time, they are probably part of a distinct cultural artefact.

Like the audit, the performance assessment function is to allow for accountability, but there is also an emphasis on collective learning. However, securing both can "run into several complications when applied in complex multi-actor political processes."

For the executive, its main purposes are: defined in the planning of interventions, including input inputs to establish political priorities; assist in the efficient allocation of resources; improve the quality of the intervention; and report on the results of the intervention. This presupposes feedback in the political cycle, although theory does not always rely on practice.

The audit is therefore an essential part of the assessment, contributing to the realization of financial responsibility, but also, provided the institutional legitimacy of the decision-making system. In short, audit and evaluation are both key elements in the process of democratic accountability, but the question of what is accounted for and who is taken into account is central to the debate.

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