

The annual reporting practices of an Australian Commonwealth Government department: An instance of deinstitutionalisation

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Abstract

This research utilises institutional theory for the purpose of providing a critical explanation as to why the annual reports of an Australian Commonwealth Government changed between the years 1942 and 1998. The analysis of the annual reports revealed that reporting practices were stubbornly consistent for over 40 years. During the 1980s, however, institutionalised practices were replaced with a suite of new reporting techniques which themselves came to be institutionalised in the 1990s. The changes which took place were seen to result from pressures to conform to the 'New Public Management' agenda, but the quality of the annual reports as concise discharges of accountability suffered as a consequence.

Keywords

accountability, accounting history, annual reporting, Australia, institutional theory, public sector

Introduction

This study examines the annual reports (ARs) of the Department of Social Services/Security (DSS) during the period 1941–1998 for the purpose of providing a critical explanation as to why the ARs changed. The DSS was an Australian Commonwealth Government department which distributed welfare monies and provided welfare services throughout Australia between the years 1941 and 1998. By 1998, the activities of the DSS were of such magnitude that it distributed one in three dollars of Commonwealth expenditure (Costello and Fahey, 1998). From an accounting and accountability perspective, the DSS was also significant as it was one of the few Commonwealth departments in Australia to publish ARs over the duration of its existence (Carney and Hanks, 1994). By the late twentieth century, the administrative context in which the DSS operated was characterised by reform. Previously, the Australian Public Service (APS) had maintained the administrative processes originally adopted in the early twentieth century. The reform programme

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began in the 1970s and was largely consistent with the global public management reform programme known as ‘New Public Management’ (NPM).

This study is specifically motivated by a desire to trace the changes to reporting practices to their origins.¹ By exploring the emergence of ‘ideas and instruments that are called upon to refashion public services and public life’, there is potential to ‘disturb the apparent self-evidence that attaches to things after the fact’ (Humphrey and Miller, 2012: 318). A key contribution of this study, therefore, is the use of theoretical insights to provide a critical evaluation of historical reporting practices. Such findings provide a basis for contributions to public policy discussions regarding effective reporting methods as they shed light on what happens when reform agendas – which may have some ‘merit or plausibility’ – are put to work (Humphrey and Miller, 2012: 316).

This study is also motivated by a desire to examine how accountability has been discharged in the context of reform. ARs are used for the discharge of accountability and are targeted at parliament and other external stakeholders while also being a reference document for internal management (Department of Prime Minister and Cabinet (DPMC), 2013). The importance of the AR is such that the Senate Standing Committee on Finance and Public Administration (SSCFPA, 1989: 9) referred to ARs as a ‘cornerstone of executive accountability to the Parliament’ as they provide an ‘annual opportunity (for the parliament) to challenge aspects of (departmental) activities’ (SSCFPA, 1989: 7). Coy et al. (2001) similarly stated that

[t]he value of the annual report rests in the provision of a wide range of summarized, relevant information in a single document, which enables all stakeholders to obtain a comprehensive understanding of ... objectives and performance in financial and non-financial terms. No other single source of such information is available to all stakeholders on a routine basis ... (p. 14)

Public entities are accountable for a complex mixture of legal, moral, professional, statutory and constitutional requirements² which impact on the discharge of accountability exhibited within ARs (Parker and Gould, 1999). The NPM reform agenda added new dimensions to this complexity, shifting away from ‘statutory accountability’ (Burritt and Welch, 1997) in favour of corporate notions of accountability such as the achievement of results, value for money and efficiency (Cameron, 2004; Funnell and Cooper, 2012; Milazzo, 1992). Annual reporting practice in the context of NPM has consequently been an issue of international interest,³ with prior studies originating from New Zealand (see Dixon et al., 1991, or Coy et al., 2001), the United States (see Hay, 1994) and the United Kingdom (see Hyndman and Anderson, 1995, or Gray and Haslam, 1990). While this study is in many ways unique to its Australian context, understanding the development of systems used to discharge accountability is of broader interest because public sector accounting ‘support(s) responsible fiscal management and accountability to parliament and to the public’ (Baker and Rennie, 2012a: 416).

A theoretical frame incorporating institutional theory and its associated notions of legitimacy⁴ is used to explore the two-way relationship between accounting practices and contextual factors and hence propose an explanation as to why the reports changed. As institutional theory is often limited to providing explanations of stability, this article contributes to the range of institutional perspectives by providing insights into accounting practice over an entire life cycle of institutional creation, maintenance and disruption (Lawrence et al., 2009). This research follows from works such as Miller (1994) and Hopwood (1990) in working from the assumption that accounting is not merely a series of passive technical methods but a social practice impacted on, and impacting on, the context in which it exists. This article also adopts a broader view of accounting which looks beyond mere bookkeeping functions to examine the full myriad of techniques, be they calculative or otherwise, used by organisations in an attempt to construct reality (Hines, 1988; Miller and Napier, 1993).

The interpretations of public sector annual reporting change contained in this article answer the call from authors such as Bisman (2012), who has said that the role of histories is to ‘examine how and why accounting has changed’ with a ‘core mission ... to unravel and chronicle the nature and process of change itself – either how a single incident brought about accounting change or how a multiplicity of factors contributed to change’ (p. 16). Given the vast surviving archives of public entities, there is also scope to contribute to the overall balance of historical studies in accounting by focusing on a public sector entity, when much of the accounting history research has tended to favour the private sector (Sargiacomo and Gomes, 2011: 253).

A further contribution of this research relates to the broadening of understandings of historical public sector annual reporting practices. Previous studies have focused on contemporary practices and/or the general effects of reforms on reporting practices within public sector settings in Australia (see Cameron and Guthrie, 1993; Christensen and Skærbæk, 2007; Clarke et al., 2009; Ryan et al., 2002a).⁵ While Davis and Bisman (2015) provided some insights into the annual reporting practices of the DSS, they only examined one AR from each decade between the 1940s and 1990s.

This article is set out in the following way. Section ‘Historical methods and theoretical frame’ describes the historical methods and theoretical frame. Section ‘Case organisation – DSS 1941–1998’ provides the interpretations of the reporting period 1941–1986 which are based on an analysis of key contextual matters, the layout of the reports, the themes and discursive methods used. The years 1987–1998 are then addressed in the same way. Sections ‘Discussion’ and ‘Concluding remarks’ of this article provide a discussion of the findings and concluding remarks.

Historical methods and theoretical frame

This study provides theoretically driven interpretations which attempt to explain why the changes took place. These interpretations are derived from a content analysis of the ARs of the DSS. Fleischman et al. (1996) argued that it is important that historical researchers are clear about the philosophical approach that is adopted within the historical study, and in this vein, no claims to objective truth are being (or could be) made in this study. Similarly, this research is open about the theoretical perspective adopted (Merino, 1998). By being clear about these positions, it is hoped that this article avoids the criticisms of accounting histories (Gaffikin, 2011; Gomes et al., 2011) that the historiography underpinning many accounting histories has tended to be under-articulated.

The ‘metamorphosis of evidence’ – or how the evidence is used to arrive at the findings (Fleischman et al., 1996) is of particular importance to this study. As per Previts et al. (1990), the ‘metamorphosis of evidence’ was done by ordering the data in a manner so that it can be used as a narrative, looking for contextual factors and using theory.

The first aspect of the ‘metamorphosis of evidence’ involved subjecting the ARs to qualitative content analysis. This involved analysing the layout of the reports and identifying the key themes. The layout of each report was examined by identifying the main sections/chapters of each report, how the sections were ordered, the use of different forms of financial information and the overall length of the reports. Themes were identified on the basis of preponderance as well as intensity. Manifest as well as latent content was also examined. As part of the analysis of latent content, discourse analysis was also employed.

An institutional perspective is used as a means of providing an explanation for the changes to annual reporting practices. Institutional theory (DiMaggio and Powell, 1983) has been used in earlier studies to interpret issues such as financial reporting practices (Mezias, 1990) and changes to accounting practices (Covaleski et al., 1993). A key assumption derived from institutional theory adopted within this study (as per Hopwood, 1990; Miller, 1994) is that accounting is a social and institutional practice which is impacted on and impacts on the context in which it operates.

Institutional theory helps elucidate how factors such as societal culture and the environment affect accounting practices, how accounting can be used as a means of demonstrating legitimacy and how official organisational practices as seen externally can become ‘decoupled’ from those practices which take place within the organisation (Dillard et al., 2004: 506–507). The contextual factors examined in this study include the economic conditions, government policy, social attitudes and the administrative ethos within the broader APS.

The theoretical frame in this study begins with the assumption that organisational behaviour is not necessarily the result of the most efficient practice but is constrained by ‘institutions’. Institutions are ‘comprised of regulative, normative and cultural cognitive elements that, together with associated activities and resources, provide stability and meaning to social life’ (Scott, 2008: 48). Institutions remain in place through an interaction between legitimised practice and consequent actions (Chapman et al., 2009). Over time, actors interpret and then enact institutional values which lead to practices assuming a taken-for-granted status. The repetition and reinforcement of institutionalised practices is aided by the three forces (Scott, 2008). First, organisations may be coerced into behaving a certain way due to the existence of rules, laws or penalties. Second, agents within firms may decide to act in a certain way because of normative pressures which ensure that certain behaviours are viewed as correct or appropriate. A third (cultural cognitive) pressure comes from a mentality that what has been done in the past is ‘orthodox’ and the presumptive way to do things.

The general tendency would be for institutions to impede organisational change, and institutional theory ‘is not usually regarded as a theory of organisational change’ (Greenwood and Hinings, 1996: 1023). For this reason, the theoretical frame adopts elements of ‘institutional work’ (Lawrence et al., 2009). Institutional work encompasses three phases: institutional creation, maintenance and disruption. Institutional creation may involve the work of ‘institutional entrepreneurs’ who are able to instigate change by challenging existing institutionalised practices, implement new practices and have these changes routinised. Institutional maintenance occurs when new institutions are replicated and embedded in consciousness, taking on habitual status. The final stage of institutional work – disruption – involves the unravelling, undermining and loss of legitimacy of institutions.

Following from Baker and Rennie (2012b), this study adopts Oliver’s (1992) notion of deinstitutionalisation to elucidate the phase of institutional disruption and hence identify factors which caused the ARs to change. Oliver (1992) defines deinstitutionalisation as ‘the delegitimation of an established organisational practice or procedure as a result of organisational challenges, or by the failure of organisations to reproduce previously taken-for granted organisational actions’ (p. 564).

Oliver (1992) outlines three forces of deinstitutionalisation, with each possessing four sub-elements. First, there are political pressures, which are described as such due to their origins in shifting centres of influence. The sub-elements of political pressures include performance crises, the arrival of interests which conflict with the status quo, innovation pressures and changing external dependencies. The arrival of people ‘recruited to shake up the status quo’ is an example of a political source of deinstitutionalisation (Oliver, 1992: 569). The second source of deinstitutionalisation is functional pressures. The de-legitimation of institutionalised practice in this case is attributed to the technical merits (or not) of continuing practices. Sub-elements related to functional pressures include situations where institutionalised practices provide fewer rewards, ambiguity around existing practices is diminished, there is increased competition for resources or new events and information arise which challenge existing practices. Oliver (1992: 573) uses the deterioration of institutionally defined values and prerogatives within firms which were once not for profit but became for profit as an example. Finally, Oliver (1992) refers to social pressures for change. Social pressures are differentiated from political and functional pressures as they are not attributed to any direct actions of members of the organisation. Instead, social pressures arise when there is increased

normative fragmentation (perhaps due to high staff turnover), a loss of historical continuity (perhaps due to mergers) or increasing structural disaggregation (such as geographic decentralisation). As a specific example, Oliver (1992) says that 'state pressures on organisations to conform to public demands and expectations (eg. occupational safety) typically displace ... previously institutionalised practices (individual responsibility for worker safety) that were once considered appropriate ... in an earlier context' (p. 576). Crucially, Oliver (1992) also notes that 'several of these predictive factors are likely to interact with one another to increase the probability of deinstitutionalisation ...' (p. 579).

Oliver's (1992) notions of deinstitutionalisation have been used in a range of studies. Whiting (2012) found evidence of social, political and functional pressures in the decline of gender-based employment practices within the New Zealand accounting profession. Nicholson and Sahay (2009) specifically found support for political forces with regard to export policy within Costa Rica. Seal (2003) found that the three forces interacted to deinstitutionalise incremental budgeting systems in a UK local government. Baker and Rennie (2012b) investigated Canadian accounting systems in the wake of the creation of the new nation in 1867 and conversely found that while forces for institutional disruption were present, existing accounting practices ultimately continued. As with Baker and Rennie (2012b) and Seal (2003), the theoretical frame used in this research assumes that the processes of institutional disruption and creation are intertwined.

Intuition theory suits this study as it allows for interpretations which go beyond rational actor, efficiency-based explanations of behaviour. Instead, the focus of institutional theory is on behaviours which occur as the result of various societal-based norms, values and taken-for-granted assumptions about acceptable behaviour (Oliver, 1997) and where organisations are rewarded with legitimacy for performing certain actions (Scott, 1987: 498). This is of particular relevance to this study as one of the aims is to critically analyse entrenched practices.

For the purpose of the theoretical analysis, long-term use of particular reporting methods, themes and discourses was considered to constitute institutionalised reporting practice. Where institutionalised practices ceased, the relevant socio-political and administrative contexts were explored for factors which were then interpreted to construct an explanation as to why the reporting practices changed.

The ARs were divided into two groups: 1941–1986 and 1987–1998. These two periods emerged from the data as they represented a period of consistent practice (1941–1986) followed by a period where new reporting methods emerged and settled into a new orthodoxy (1987–1998). As will be seen later from Figure 1, these periods coincided with a substantial increase in the size of reports and a spike in the proportion of the reports committed to the publication of financial information.

Case organisation – DSS 1941–1998

The DSS commenced operations in 1939. The DSS provided direct services to Australian welfare recipients between the years 1941 and 1997.

The initial welfare measures delivered by the DSS were intended to soften the harsh realities of wartime and the fundamental tenets of the welfare system experienced relatively little change during the 1950s and 1960s. It was only during the 1970s with the election of the Whitlam Government that welfare in Australia was once again the subject of substantial reform which reflected the then changing nature of Australian society (Carney and Hanks, 1994). The subsequent Fraser Government (1975–1983), while not unwinding any of the major reforms, did not pursue any major changes either. The Hawke and Keating Labor Governments (1983–1996), however, did enact reform, with a strong focus on needs-based welfare and alignment of welfare policies with broader economic and social policies, including a focus on the need to bring down government

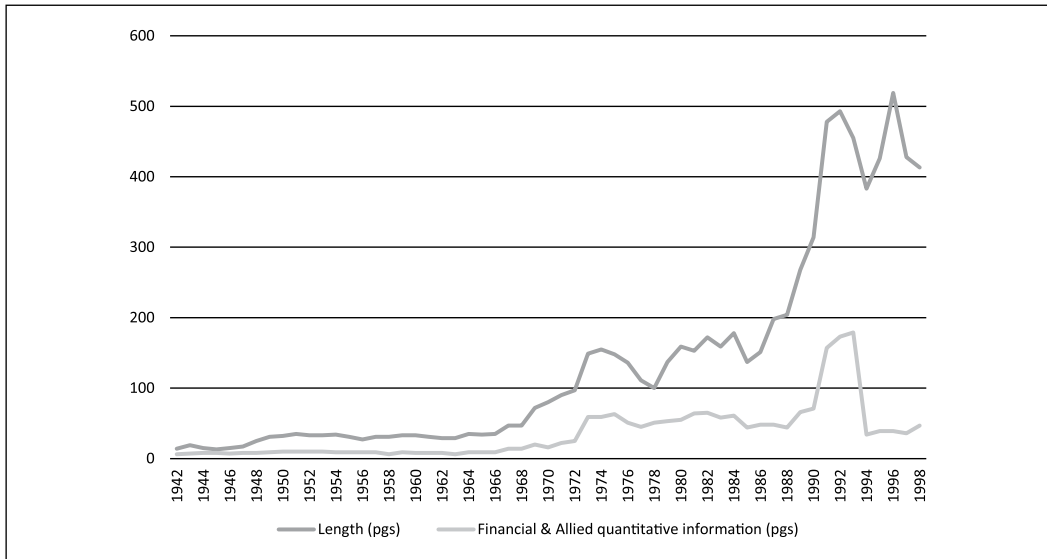


Figure 1. Length of reports in pages and number of pages of financial and allied quantitative information.

spending while maintaining the real value of benefits delivered to those most in need. Administrative change was also a hallmark of the Hawke–Keating years, with financial management, strategy, budgeting and efficiency all being key matters of focus. By 1997, following the election of the Howard Government in 1996, the perceived need to continue the reform process led to the decision to take direct service delivery away from the DSS and to give it to a new statutory agency (Centrelink), which operated under a purchaser–provider framework (Carney and Hanks, 1994; Department of Family and Community Services, 2001; DSS, 1991, 1997).

1941–1986 – fundamentally stable reporting practice

The period 1941–1986 emerged from the data due to its stability, with only some incremental developments occurring, especially towards the end of the 1980s.

Context. At the time of the first AR (1941–1942), the managerial ethos of the broader APS (and hence, the DSS) was consistent traditional bureaucratic principles. This approach to public administration was operationalised by the Public Service Board (PSB) – a central controlling body which existed until the 1980s. The PSB was theoretically independent of the elected government and executed the rules and chains of authority outlined in the *Public Service Act 1922*. The form of administration facilitated by the PSB was said to operate with high levels of technical efficiency (Funnell and Cooper, 2012).

A key background issue surrounding the ARs of the DSS in the early years was the lack of a comprehensive reporting framework. According to Wettenhall (1999), departmental ARs were not governed by mandatory requirements, thoroughly examined or even widespread practice for many departments. The legislation requiring the publication of the early reports (as stated within the reports from 1941 to 1947) was the *Invalid and Old-age Pensions Act 1908*, the *Maternity Allowance Act 1912*, the *Child Endowment Act 1941* and the *Widows Pensions Act 1942*. In 1947, these various acts were merged with reports from 1948 onwards making reference to the *Social*

Services Consolidation Act 1947. Corbett (1996) also cites the *Public Service Act 1922* as requiring Australian Commonwealth departments to publish reports and for their tabling in parliament by the minister. Despite this, Wettenhall (1999) cites the Boyer Committee (Boyer, 1958) on public sector recruitment as saying that only 3 of 25 Commonwealth departments published ARs routinely and that this had changed little by 1962 (Reid, 1962). Within this context, the DSS published ARs every year between 1941 and 1998.

The 1970s represented the beginning of the end of the unquestioned ‘bureaucratic’ approach to public administration. The Whitlam Government (1972–1975) was elected on the basis of a wide ranging reform agenda but was frustrated by the lack of responsiveness of the APS (Funnell and Cooper, 2012). The Whitlam Government responded by instigating a Royal Commission into the APS – the Royal Commission on Australian Government Administration (RCAGA). Another key driver of public administrative reform in the 1970s and 1980s was the significant turbulence taking place within the broader economy. Stagflation in Australia was a particular issue with rising unemployment, below trend growth and 17.5 per cent inflation (Stevens, 2003). Inflationary pressures ‘were compounded by loose fiscal and monetary policies’ including a massive budget deficit in 1974. The economic turbulence was ‘fatal’ for the Whitlam Government which was dismissed from office in 1975 (Fenna, 2013: 94).

The findings of the RCAGA were released in 1976. The key recommendations were to decrease the role of the PSB, for ministers to have increased control over departments and for responsibility to be devolved to lower levels of management within departments (RCAGA, 1976). The proposals put forward by the RCAGA shared commonalities with the subsequent NPM agenda, which drove further reforms in the 1980s (Funnell and Cooper, 2012). Of particular interest, the RCAGA (1976: 75) made reference to the developing nature of departmental annual reporting and provided suggestions for disclosures within ARs including policy development, forward estimates and consulting arrangements.

The Whitlam Government was followed by the Fraser Government (1975–1983). The Fraser Government was not known for having the same reformist zeal as its predecessor, but it did instigate three separate reviews into the administration of the APS and introduced staffing freezes. Another relevant reform was the publication of the first *Guidelines for Departmental Annual Reports* in 1982. These guidelines mandated the tabling in parliament of ARs containing information on each department’s main activities, managerial and operational activities (Commonwealth of Australia, 1982: 2262). These guidelines came in the wake of the Joint Committee of Public Accounts (JCPA, 1979) – which recommended that Commonwealth departments publish ARs. Meanwhile, in 1982, a recession shrank the economy by 2.1 per cent and caused unemployment and inflation to rise to 10 per cent and 12 per cent, respectively. This economic turbulence contrasted with the post-war economic boom during the 1960s in Australia which was ‘characterised by increasing productivity, high levels of growth, full employment, low inflation and regular budget surpluses’ (Fenna, 2013: 93).

Significant reforms really began after the election of the Hawke Government in 1983 with many of the changes being synonymous with NPM and its associated ideologies of economic rationality and managerialism (Hood, 1995; Jackson and Lapsley, 2003). ‘NPM’ was characterised by a focus on decentralisation, devolution and a shift away from accountability for compliance with rules towards accountability for the delivery of outcomes. ‘Effectiveness’ and ‘efficiency’ were other terms associated with NPM, as was improved financial management (Brignall and Modell, 2000). The adoption of approaches based on NPM was also associated with the importation of methods from the private sector and the divestment by governments of as much service delivery as possible (Parker and Gould, 1999). Despite the international pervasiveness of NPM, it faced significant criticism. Hood and Peters (2004: 267), for example, argued that NPM had become a vehicle for

an array of 'consultants, conventional scholars, staff of international agencies, senior public servants, politicians and spin doctors' and that NPM was '... even more rules based and process driven than the traditional forms of bureaucracy that NPM was meant to supplant' (p. 271).

A key manifestation of NPM for the Commonwealth Government was the Financial Management Improvement Plan (FMIP). The FMIP involved the introduction of cash limits for departments, the running costs system (which permitted some funds to be carried over to future periods thus reducing the incentive for managers of departments to unnecessarily spend allocated funds towards period end) and the introduction of efficiency dividends. Of particular relevance to this study, however, the FMIP reaffirmed that departments were now mandated to publish ARs (Guthrie, 1993). The JCPA's (1986) revisions to annual reporting guidelines also showed evidence of the 'outcomes based' imperatives of NPM as they now specified that ARs should contain disclosures concerning significant activities, objectives, results, resources used, reasons for the failure to meet objectives and selected accrual accounting information. By the late 1980s, annual reporting by Commonwealth departments was common (Wettenhall, 1999).

Another key development during this period was the creation of the Public Sector Accounting Standards Board (PSASB), which was heavily influenced by the accounting profession and promoted the use of accrual accounting as a replacement for traditional cash-based accounting (Christensen, 2002; Ryan, 1998). The influence of the accounting profession via the PSASB can be seen in the JCPA (1986) in its requirement for the presentation of selected accrual accounting information.

Layout. Consistency was the hallmark of the ARs during the first 45 years of publication. The reports were organised into sections which addressed each of the welfare measures provided by the DSS. These sections addressed changes to legislation, entitlement criteria and expenditures. Statistical and financial tables were included at the end of each report with cash tables for yearly expenditures on each benefit alongside historical expenditures and demographic breakdowns.

In addition, the reports from 1941 to 1986 contained sections concerning administrative matters such as staffing, training, administrative methods, accommodation, financing and any other miscellaneous information (e.g. the Director General's attendance at international conferences). An introduction was added in 1960 which stated that the report 'outlines the changes in legislative provisions and indicates the trends revealed in the year's statistics' (DSS, 1960: 3). This quote essentially sums up the content of the reports between 1941 and 1986. In 1967, the reports adopted a smaller paper size (A5 – from A4) and grew in length marginally over this period, as per Figure 1. Between 1960 and 1980, the introduction to the reports was followed by the aforementioned sections concerning changes to legislation, benefits and services. This was generally followed by the sections concerning the administration of the DSS and the statistical tables concerning expenditures. The growth in volume of the financial information, also shown in Figure 1, was essentially due to the growth in the number of benefits and services provided by the DSS rather than due to the use of any new forms of quantitative accounting.

Starting 1980–1981, there was a change to the layout of the reports. Matters that had been dealt with under the heading of 'Administration' (or 'Management' in some years) were moved to the front of the report. Matters related to staffing (which had previously been dealt with towards the end of reports) were also moved to a section immediately following the introduction. There were only minor changes to the layout between 1981 and 1986 with amendments to some headings and new chapters – for example, a brief chapter titled 'Measuring Performance' was included in DSS (1986: 72–74).⁶

Themes. The key themes which emerged from the reports during this series of reports were descriptions/changes to entitlement criteria, expenditure patterns and resourcing, efficient administration

including restructuring and technological developments, accommodation arrangements and client surveillance. With regard to descriptions/changes to entitlement criteria, expansion and liberalisation was the main theme until the 1980s, when tightening of eligibility emerged as the central topic.

Importantly, the provision of cash tables concerning the amounts spent on each benefit aside, the discourses used to communicate these themes were predominantly limited to passive descriptions and unsubstantiated assertions with no attempt being made to quantify assertions related to efficiency or the achievement of goals and objectives. An example of the descriptive approach was evident in 1958 with regard to efficiency: 'Side by side with the mechanization programme, clerical methods ... are being reviewed and many important improvements have been effected' (DSS, 1958: 23).

'Efficient administration' remained a key theme in the 1970s and 1980s, and while passive descriptions continued to be the primary way that this theme was communicated, performance measures emerged as a use of text during the 1980s. Examples of measures included reference to numbers of claims processed per minute and payments made per second (DSS, 1982: 1–2). Technology and automation took on increased prominence in the 1970s and 1980s with the DSS's key programme related to automation ('STRATPLAN') being mentioned in all reports between 1981 and 1986. As with most themes within the reports, these matters were communicated through descriptions of activities (such as installations of new equipment) but with no substantiation of efficiency gains.

Restructuring was a common theme in the years 1941–1986. While there was a prevalence of references to decentralisation of operations dating back to the 1950s, by the 1980s, this theme encompassed descriptions of various reviews, reorganisations and commissions of enquiry. As with the general approach to annual reporting, no attempts at quantifying cost savings were made.

The themes of eligibility criteria, legislative changes and gradual liberalisations were cornerstones of the reports during this series and were typically communicated in the reports through descriptions of changes to legislation and entitlement criteria. A typical example of this was found in DSS (1967):

A married couple, both pensioners, whose property, other than their home, etc., is less than \$840 in value may have a combined income of \$17 per week and receive full pensions, each remains eligible for some pension until their combined income reaches \$40.50 per week ... (p. 6)

This theme also encompassed discussions of changes to the number of recipients of each benefit with reasons for change including liberalisations of criteria and demographic shifts. The theme of liberalisation was prevalent through to the early 1980s, when tightening of eligibility emerged as a theme. DSS (1984), for example, said that 'The introduction of an income test (for) ... the age pension which was previously income test free has contributed to the number of age pensioners decreasing by 2.4 per cent' (p. 33).

Another common theme in the first 45 years of reporting pertained to the resourcing of the DSS. The discourses used to convey this theme represented the main nuance to reporting during this period as the usual passive discourse made way for more critical language. For example, the workloads of staff were discussed in terms of 'man power' shortages (DSS, 1942: 8), increased workloads and increases to amounts spent on administrative expenses (DSS, 1951: 20). The criticism of inadequate staffing levels was even present at times when the reports referred to increased staffing (such as in DSS, 1977).

Similarly, the standard of the accommodation available to the DSS was the subject of confrontational discourses. The reports made references to the accommodation being 'a matter of concern' (DSS, 1951: 21) and being 'inadequate for the Department's needs' (DSS, 1963: 19). This continued

through to the 1980s, with reference to ‘Overcrowding in the public contract and general work areas ... in many of the Department’s regional offices’ (DSS, 1983: 12). These issues were often linked to industrial disputes, such as in DSS (1977: 50) where reference was made to staff imposing work bans on certain departmental functions.

Surveillance of welfare recipients emerged as a theme in 1959 and continued thereafter with reference being made to beneficiaries ‘who resort to deliberate misrepresentation in order to obtain benefits to which they have no entitlement’ (DSS, 1959: 17). This theme grew in importance and added another dimension to the attempted discharge of accountability by the DSS, which to this point had been limited to the presentation of cash tables and descriptions of activities. By the 1980s, themes of surveillance had broadened to encompass matters of efficiency, rather than an ‘ad hoc compliance approach’ (DSS, 1985: 70). Measurement of successes related to prosecutions of offenders also emerged (e.g. DSS, 1986: 81). This contrasted with earlier reports where descriptions of surveillance activities were the preferred use of text.

Another theme to emerge towards the end of this series – and the reporting matter which came to dominate the reports of the 1990s – was the articulation of missions, goals and objectives. This ‘mission’ was essentially the provision of welfare in an efficient yet compassionate manner. While some mention of the departmental ethos was present as far back as 1948⁷ – in the 1970s, the communication of ‘mission’ went through a process of evolution. To illustrate, the 1977 report made reference to the need to balance compassionate welfare delivery with the need to ensure that the public was not burdened with false claims (DSS, 1977: 1). In relation to formal objectives, the report in 1979 was deliberately imprecise and cited the constraints of ‘statutory requirements’ (DSS, 1979: 1) as the reason for the lack of more discretionary objectives. By 1986, however, a list of ‘corporate goals’ (DSS, 1986: 8) was present. By the 1990s, performance measurement came to be an extension of the setting of goals.

Interpretations. The economic, political and administrative contexts in which the DSS existed was characterised by stability until the 1970s, after which significant economic turbulence and administrative reform became the norm. This turbulence could have been predictive of more substantial changes to reporting behaviours, however, the ARs during this time remained largely unchanged. The theoretical interpretation, therefore, is that the long period of relatively consistent reporting constituted the maintenance of institutionalised annual reporting practices. The institutionalised aspects of reporting included the preponderance of discourses which were essentially passive descriptions of processes, benefits and services; a reliance on cash-based tables of expenditure/statistical information; and a propensity for critical assessments of the resourcing afforded to the DSS for staffing and accommodation. The ARs up to 1986 largely represented a collection of unsophisticated and mostly unquantified assertions.

When looked at through the prism of institutional theory, the consistent practice is interpreted as being the result of regulative and cultural cognitive factors (Scott, 2008) working to ensure that reporting practices remained consistent. With regard to regulative forces, between the years 1941 and 1986, the reports made reference to legislation requiring its publication namely, the *Social Security Act 1947*. While this act required the publication of an AR, it was silent on what the reports should contain. This means the content was essentially determined by the author, with authorship being officially attributed to the Director General.⁸ This interpretation would also propose that the precedent set by the early reports led to the creation of cultural cognitive forces whereby established practices were viewed as legitimate and perpetuated because ‘this is the way ... things are done’ (Scott, 2008: 125), thus allowing for the central components of the ARs to remain unchanged. The contextual stability of the 1950s and 1960s, both economically and administratively, also provided a legitimising force for this form of reporting whereby perceived stability was a key driver of content.

However, the economic and political stability came to an end in the 1970s. Despite the contextual turbulence surprisingly, by 1986, the ARs had changed little. The reporting practices up to 1986, from an institutional perspective, would, therefore, be viewed as being an instance where institutional forces prevailed. While pressures for change may have been gathering pace, they were not yet of sufficient force to disrupt the existing reporting methods. Similarly, while there may have been some regulative changes, these reforms were either reflective of what was being done already by the DSS or as was the case with the accrual accounting requirements – not enforced sufficiently⁹ – thus allowing for the institutionalised practice to continue.

1987–1998 – new methods emerge and become entrenched

Significant change to annual reporting began in the late 1980s. The period of greatest instability with regard to the adoption of new reporting methods occurred between 1987 and 1991. After 1992, the reports settled on a new set of institutionalised practices.

Context. Within the broader context of the APS, the administrative reform programme continued. A notable manifestation of this – consistent with NPM imperatives – was the reduction in the proportion of the national workforce employed within the APS from 30 per cent in 1987 to 22 per cent in 1997 (Meek, 2001). The economic and political context also continued to be volatile with the demise of the Keating Government in 1996 occurring in the wake of the 1990s recession and a difficult overall fiscal position.

Reporting requirements for departments also continued to evolve. The JCPA published further guidelines in 1989 – *Guidelines for Annual Reports* (JCPA, 1989) – ostensibly because of the lack of adherence with previous iterations and a desire to ensure that departments reported on outcomes. JCPA (1989) contained 53 recommendations for reporting practice including requirements for the publication of accrual information and performance measurement data.

The JCPA (1989) guidelines were complemented by *The Timeliness and Quality of Annual Reports* (SSCFPA, 1989). This report concurred with the JCPA (1989) on the perceived importance of performance information. SSCFPA (1989) also made reference to the issues of non-compliance with reporting requirements, which it blamed on the existence of too many specific requirements and the arrangement where requirements were formally published by the DPMC, even though the DPMC had no role in enforcing the requirements. The DPMC (1991) reacted to this report by publishing more guidelines in 1991 (DPMC, 1991) but suffered further criticism for again increasing the complexity of reporting requirements – which now totalled 90 (Royal Australian Institute of Public Administration (RAIPA), 1991).

Further guidelines were approved by the JCPA and published by the DPMC (1994) in 1994. These requirements again mandated the publication of performance information, audited financial information alongside additions such as portfolio overviews and aids such as tables of contents, indexes and glossaries. The legislative requirements for publication of ARs during this period were the *Public Service Act 1922* and the *Social Security Act 1947*. The *Audit Act 1901* was also referred to after 1989, as financial statements now needed to be audited.

Layout. The greatest degree of change occurred in the years 1987–1991. As can be seen from Figure 1, there was significant growth in volume, from 151 pages in 1986 to 519 pages in 1996. This growth led to an increase in complexity and repetitiveness. Beginning in 1989, the ARs came to resemble those of a listed corporation due to the inclusion of a Secretary's declaration, performance measures, audited accrual financial statements and extensive notes to the accounts. There was also a large spike in the amount of financial information contained in the reports between 1989 and 1993, although the volume of financial information in the reports between 1994 and 1998

returned to levels more consistent with the previous period.¹⁰ The nature of accounting also changed, with the introduction of accrual style reports in 1989 and full accrual accounting in 1993. While audit activities had been described in the past, audits of the financial statements as performed by the Australian National Audit Office started in 1989, with audit activities on all other aspects of departmental operations also being reported in the 1990s.

The layout of this set of reports initially comprised four parts in 1987 and grew to six in 1990. In 1987, for example, these were 'the department', 'delivery of services', 'entitlements' and 'corporate services'. The 1991 report changed to adopt a layout that existed up to 1998. This layout was based around each of the DSS's six administrative programmes,¹¹ preceded by a 'Guide to the Report'. Each programme tended to be laid out in similar fashion, opening with a programme description, an 'At a Glance' section highlighting key results for the year (a summary of performance information) and a set of 'Policy Objectives'. Following was descriptions of changes to policy, trends, service delivery issues and administrative efficiencies. Additionally, commencing in 1994, each programme section contained a 'Resource Summary' containing details of appropriations, outlays and comparisons with the previous year and budgeted figures. The introduction of these resource summaries replaced the statistical tables for each benefit that had existed since 1941 and resulted in a sharp drop in the volume of quantitative information contained within the reports. This format was essentially adhered to for each of the DSS's six administrative programmes, and it was this approach which contributed to the voluminous, repetitive and complex nature of the ARs in the 1990s.

Themes. Thematically, the reports from 1987 to 1998 went through major change, both with the emergence of new themes and the discourses used to communicate the themes. Although thematic changes could be seen in 1985 and 1986 with the increased discussion of strategy and objectives, this shift was borne out to its full extent in the final series of reports. This shift was essentially complete by 1991, when the reports settled on a new set of institutionalised practices. The move towards articulation of objectives, strategies and goals for each programme and operation within the DSS took over as the key component of the reports with the key associated theme being improved cost efficiency.

The pervasiveness of planning within the DSS was evidenced with the following from DSS (1993):

Planning is carried out at all three organisational levels within the Department. The Department uses a tiered system to differentiate and provide guidance on issues for the long (Strategic Plan), medium (Program Plans) and short (Business Plans) terms. (p. 16)

This shift towards the setting of goals and subsequent measurement of performance was the single largest change in reporting priorities evidenced within the entire period of annual reporting from 1941 to 1998. The publication of performance measures commenced in 1991 and represented a key discursive shift away from descriptions of functions in favour of measures and the attempted construction of a 'truth' as to the performance of the DSS.

Examples of indicators used to substantiate performance in 1997 (DSS, 1997: 281) included attendance – reduction in absenteeism, compensation claims – number and cost, employee relations – loss of productivity and days lost because of disputes and staff satisfaction with working environment. Reporting of quantified performance measures also came to be a key reporting method. The report from 1996 (DSS, 1996), for example, said,

The timeliness standard for DSP (disability support pension) is to pay 70 per cent of claims within 49 days of lodgement. In the 1995–96 financial year 73 per cent of claims were paid inside the standard. (p. 113)

Other discursive developments occurred in relation to the increased focus on prosecution of fraud and the activities and results of internal and external audit functions. These too can be tied to a cost efficiency prerogative. While these themes were described in previous reports, there was also a shift towards a focus on measurement of results, for example, in 1996 (DSS, 1996):

There was a total of 237,176 cancellations or rate reductions compared to 187,525 in 1994–95, reflecting better targeting of review selections. (p. 33)

The theme of tightening eligibility criteria also continued into the 1990s. For example, DSS (1996) said that

[t]here has been a large decrease in the number of Sickness Allowance recipients from 46,800 in June 1995 to 34,500 in June 1996. This decrease is attributable to the implementation of new rules ... which restricted qualification ... (p. 130)

Themes of accountability and cost efficiency were often tied to budgetary constraints and the overall economic outlook for the nation. The acknowledgement of national economic circumstances was another development in the final series of reports. For example, DSS (1990) acknowledged that

[m]ajor factors likely to affect the Department's future include changes and developments in the social, political and economic environment in which the Department operates. (p. 4)

Previously, reports had a tendency to be used as a means of highlighting the inadequacies of the resources afforded to the DSS. In relation to staffing, for example, there was a de-emphasis of criticism of resource shortfalls, with themes of frugality instead becoming a key use of text. This was evidenced in 1989 with the section headed 'Achievement of 1988–89 staffing targets', where an underrun of 437 staff was highlighted, alongside a discussion of why the underrun was necessary. Staffing levels were again reduced in 1990 and were again discussed under a heading 'Achievement of 1989–90 staffing targets' (DSS, 1990: 167). This represented a change to the discourses from one of open discontent about resourcing, to one of unity with the broader cost-cutting agenda of government.

Themes from the reports previous to 1987 were also carried over. There was still an abundance of descriptions of departmental structures (including decentralisation and devolution), entitlement criteria, technological and communication strategies and accommodation arrangements. The reports also contained numerous references to reviews and restructures, which was largely typical of earlier reports. A set of miscellaneous themes related to occupational health and safety, equal opportunity, freedom of information and privacy were also prevalent throughout this period.

Interpretations. It has already been argued that the consistent practices which existed between 1941 and 1986 constituted a set of institutionalised practices. The disruption of these practices occurred after 1986 with the shift away from description of departmental functions towards the articulation of objectives, strategies and the measurement of performance. The pace of change continued through to 1991, whereafter the reporting style remaining relatively consistent through to 1998.

Discursive methods changed so that descriptions of activities, unquantified claims and criticisms of resourcing afforded by the government came to be less preferred uses of text compared with reporting methods which provided for objectification, substantiation, construction of a 'truth' and solidarity with the cost-cutting (NPM) agenda. There was an increased emphasis on surveillance and audit of welfare recipients – accompanied by measures of funds recouped by the DSS.

New methods of accounting, including audited accrual-based financial statements were also published, starting in 1989.

The argument proposed is that the disruption of institutionalised annual reporting practices was the result of various forces of deinstitutionalisation (Oliver, 1992). These forces led to institutional disruption (Lawrence et al., 2009) and ultimately led to the creation and maintenance of new institutionalised reporting practices which continued until 1998.

A key driver of the changes to annual reporting was the volatile economic circumstances of the 1970s–1990s. The economic context precipitated various NPM-derived administrative reforms aimed at improving the effectiveness and efficiency of public administration. By the late 1980s, these environmental factors could be seen to be impacting on ARs. In terms of a theoretical interpretation, these contextual changes in which the DSS functioned can be seen as ‘social’ pressures for deinstitutionalisation. Specifically, Oliver (1992) says that

[s]tate pressures on organisations to conform to public demands and expectations typically displace or deinstitutionalise previously institutionalised practices that were once considered appropriate organisational activities in an earlier context. (p. 576)

Declining economic circumstances led the Commonwealth Government to embrace the NPM reform agenda, tighten its spending measures and strive for greater accountability for outcomes. The flow on effect for Commonwealth departments, as manifested within the changed discourses was a need to be seen to be conforming to the ‘cost efficiency and effectiveness’ agenda in order to remain legitimate.

The first example of changed reporting practice which can be attributed the DSS’s need to conform to the broader agenda of the Commonwealth Government was the removal of discourses that provided evidence of conflict between the DSS and the Executive Government. Prior to 1986, critical comments in relation to a lack of resources were commonplace. The discourses used in the ARs before 1986 appeared uninhibited as they did not seek to empathise with the budgetary constraints faced by the Commonwealth Government. After 1986, however, the ARs ceased to be used as a vehicle for the airing of dissent, even if the new focus on efficiency evident within the reports indicated that resource constraints were even more pertinent than at any other stage in the DSS’s history.

Dissenting disclosures were instead replaced with disclosures outlining the general economic circumstances of the nation. The 1990 report (DSS, 1990: 4), for example, made reference to resource constraints facing the government and the commensurate need for increased accountability and efficiency. In 1991 (DSS, 1991: 6), when the nation was in the midst of an economic recession, reference was made to the sustainability of the welfare system due to declining revenues and increasing expenditures. Sympathy for the government’s budgetary situation was again mentioned in 1992 (DSS, 1992: 32), as was the need for the department to further safeguard the integrity of the system and increase efforts to usher people back into employment. This contrasts with the 1970s and 1980s where in the midst of economic turbulence, the ARs disclosed increases to staff levels alongside criticisms of the government for a lack of resources. By the 1990s, however, dissenting language ceased being a permissible use of text. Instead, the conveyance of the image of harmony between the Secretary and the government became the norm.

Similarly, prior to the 1990s, there was a prevalence of sympathetic references to employees, with terms such as ‘loyal’ and ‘efficient’ being commonplace.¹² Also, in earlier reports, industrial action was discussed as being something of an inevitability given the resource constraints facing the DSS. By the 1990s, the reporting of such action was limited to a quantitative discussion of days lost due to industrial action. This approach to reporting of staffing matters provides further

evidence of both the shift to quantification, the de-emphasis of conflict and the use of discourses aimed at demonstrating that the DSS was in conformity with the NPM agenda. These technical disclosures were the main permissible use of text in the 1990s, yet they did not acknowledge that the level of industrial conflict within the DSS was relatively high compared with other sectors (Australian Bureau of Statistics, 2008; Yates, 1998).

Social pressures may have also led to the shift towards the publication of information concerning fraud and audits. This pressure may have existed in the form of community intolerance of perceived wastage of funds in relation to expenditure on welfare benefits. As noted by Oliver (1992): 'changes in societal expectations ... prohibit or discourage the perpetuation of institutional practice' (p. 575). References within the ARs to media attention regarding societal disquiet at the continued payment of benefits to people suspected of committing fraud were present as early as the late 1970s (e.g. DSS, 1978: 2). The DSS's response to this pressure can also be unveiled from the reports through the shift towards disclosures focused on tightening eligibility criteria, increased surveillance, recouping of funds and prosecution of offenders. This pressure to conform to societal expectations was taken to its logical extent with the reporting of surplus operating results (e.g. DSS, 1996: 385) which constructed a facade of profitability. The reporting of these matters can be viewed as an attempt to conceal the inherent nature of the department's operations, which was to redistribute approximately AUD\$1 in every four of Commonwealth expenditure to groups such as the unemployed, who may have been perceived in some quarters as undeserving.

Institutionalised practices can also be disrupted by political forces for change, such as the arrival of interests which conflict with the status quo (Oliver, 1992). In the case of the APS, the increased influence of the accounting profession can be cited as an instance of a political force for deinstitutionalisation. Ryan (1998), for example, explored the increased role of the accounting profession within the APS and argued that it contributed to the implementation of accrual accounting through the creation of the PSASB. Similarly, Bisman (2005: 31–32) cited the reform context of the 1980s and 1990s as causing a major turnover of staff within the broader APS with many experienced managers leaving and being replaced with people from the private sector. The loss of personnel accepting of institutionalised practice and their replacement with people from the private sector (including members of the accounting profession) represented a change in the power distribution within the APS which challenged the legitimacy of existing accounting methods, thus creating a force for deinstitutionalisation.¹³ The fact that accrual accounting, performance measurement and other private sector methods of reporting came to be institutionalised within the ARs after 1991 is indicative of the increased power of 'institutional entrepreneurs' (Lawrence et al., 2009) with private sector backgrounds. The arrival of these influences could also have contributed to the emergence of a normative force of institutionalism, which then ensured the maintenance of these reporting methods through to 1998.

Functional pressures can also be seen to have led to the cessation of institutionalised reporting practices. According to Baker and Rennie (2012b: 33), functional pressures for change relate primarily to the technical benefits of institutionalised practices. If a practice loses its functional benefits, then it will lose legitimacy and be deinstitutionalised. As noted by Oliver (1992),

Anything that acts to increase the organisation's technical specificity and reduce the ambiguity of an organisation's processes and outputs will provide fertile ground for deinstitutionalisation. (pp. 572–573)

Functional pressures were most clearly manifested in reporting requirements published by the JCPA and DPMC in the 1980s and 1990s, as they removed ambiguity in terms of what needed to be disclosed within ARs. The reports of the DSS also changed most dramatically at the same time as requirements were introduced and revised. In the absence of a requirement to set out clear

objectives, the ARs (e.g. DSS, 1979: 1) justified the lack of a clearly articulated strategy on the existence of restrictive legislation, thus the DSS continued the institutionalised practice of describing its activities. Once reporting requirements emerged, the long-standing reporting methods utilised between 1941 and 1986 quickly lost legitimacy. The mandatory nature of the reporting requirements also ultimately became a coercive force for the institutionalisation of the reporting methods which emerged after 1991.

The influence of functional pressures was particularly evident in the DSS's publication of accounting information and performance measures. Oliver (1992) says that

[a]ttempts to penetrate the public sector with private sector approaches to performance measures and increasing pressures on public and social service agencies to make efficient use of public resources will tend to replace normatively constructed definitions of success with organisational efforts to provide technically defined and concrete indicators of effectiveness. (p. 573)

By 1989, the ARs came to include audited accrual-based financial statements, performance measures and declarations by the Secretary of the department – reporting methods originating from the private sector. This contrasts with the earlier reliance on unaudited cash-based statements.

The changes occurring economically and administratively (social pressures) also acted synergistically with the shifting centres of influence within the APS (political pressures) to influence both the initial creation and subsequent content of reporting requirements (functional pressures). In other words, the reporting requirements, such as the requirement to provide accrual accounting information and to have it audited, were the result of an interplay between the NPM agenda and the influence of the accounting profession within the APS. This contributory relationship lends support to Oliver's (1992: 579) proposition that various forces are likely to interact and increase the likelihood of deinstitutionalisation.

Discussion

Thus far, the analysis has focused primarily on the forces of deinstitutionalisation and how these forces led to the cessation of various reporting methods and the introduction of others. The adoption of new reporting technologies was hence interpreted as the DSS using their ARs as a means of demonstrating their adherence to the new, NPM-derived administrative ethos. In doing this, the DSS was able to derive legitimacy.

Taking this further, the reporting requirements ultimately became a coercive 'pillar' of institutionalism. Similarly, as the broader public administrative ethos adopted neoliberal imperatives of reducing the size of government alongside a focus on outcomes rather than process, the contents of the ARs moved away from being descriptions of process to being summaries of performance measures against pre-set goals. The change of ethos within the broader APS thus created a normative pillar of institutionalism and made the changes to reporting necessary in order for the DSS and its management to be perceived as legitimate in the eyes of parliamentarians and the broader taxpaying public.

One question to emerge from this analysis is why substantial change only began in 1987 when the underlying forces existed as far back as the 1970s. The proposed answer to this is that it took time for the forces of deinstitutionalisation to filter down to the depths required to have an impact on the pre-existing institutional forces which had been working to maintain the existing reporting methods. An example of this can be seen with accrual accounting. Ryan (1998) has argued that the accounting professions' influence within the APS began in the early 1980s. It took time, however, for this influence to manifest itself in JCPA (1986) – which called for accrual accounts to be

published. Publication of accrual information in the reports of the DSS took even longer, initially appearing in 1989.

Institutional interpretations assume that formal organisational practices are performed in order to maintain legitimacy. There is scope, however, for formal practices to be 'decoupled' from those which are not seen by outsiders (Meyer and Rowan, 1977). A key observation was the substantial growth in volume of the ARs, such that they became large, complex and repetitive documents during the 1990s. Similarly, disclosed financial information also went through a sharp increase between 1989 and 1993. While this phenomena can be attributed partially to the increased number of reporting requirements,¹⁴ the growth in volume and complexity also resulted in something of an obfuscation of the true nature of the DSS's operations. The increased volume, essentially attributable to the overt focus on strategic aims, performance measurement, surveillance and audit, did not, therefore, lead to an improved discharge of accountability. Instead, perversely, a situation came to exist where 'too much information ... obscured more that it revealed ... too many or too complex reporting mechanisms represent(ed) a significant barrier to accountability' (Milazzo, 1992: 38). The reports were, as predicted by the RAIPA (1991) of 'excessive size, voluminous and more suitable as reference works ... rather than a succinct and clear report of Departmental operations' (p. 7).

Interestingly, the only area where reports decreased in volume was in the publication of financial information, which, having increased between 1989 and 1993 decreased and then stabilised between 1994 and 1997. This decrease was due to the cessation of hitherto institutionalised publication of cash-based statements regarding expenditures per benefit. Between 1994 and 1998, the focus of the financial disclosures came to be on accrual statements alone – including the reporting of operating surpluses in DSS (1997: 385; 1998: 350). This façade of profitability, however, was contrary to the fundamental nature of the DSS's operations – the distribution of government monies – thus adding to the obfuscation.

The reports are, therefore, viewed as primarily performing a ceremonial role which was decoupled from any practical use. Given this, it is argued that the aim of the newly developed reporting methods was to influence outside perceptions that the DSS was adhering to the broader administrative agenda. The ARs thus reflect the views of Hopwood (1990) and Miller (1994) by being both a social practice that evolved as a result of the political and economic context of the times, while also representing an attempt to influence users through the construction of appearances which contradicted the inherent nature of the organisation.

Linked to this is the proposed explanation as to why the DSS appears to have mostly complied with reporting requirements while other Commonwealth departments apparently did not (JCPA, 1989). This conformity included both the continual publication of reports alongside the conformity with the specific terms of reporting requirements as they emerged. In providing this explanation, notions of legitimacy are again drawn upon. While the provision of welfare payments and services in Australia began modestly, they went through periods of expansion immediately after World War II and again in the 1970s (Carney and Hanks, 1994). Despite the attempts that were made in the 1980s at tightening some eligibility rules, the DSS, in its final reporting year (1998), was the single largest Commonwealth department in terms of expenditure and was responsible for the distribution of over a third of total Commonwealth Government outlays (Costello and Fahey, 1998). It is proposed that the sheer size, visibility and the nature of the DSS's operations meant that it had a greater need to be perceived as legitimate relative to other departments and that this became especially prescient during the NPM era. By complying with reporting requirements and providing disclosures which reflected the administrative zeitgeist, the DSS was able to appear accountable and legitimate in the eyes of elected representatives and the broader public. It is argued, however, that this 'accountability' was subterfuge, given that the reports become so voluminous and complex such that the effective discharge of accountability was impeded.

Why did the reports change? A series of intertwined social and political factors emerged which created a functional need to prepare reports which were consistent with the new ideological imperatives of the APS. The same forces which led to the changes then became important forces in maintaining the new suite of reporting methods. The outcome, however, was ARs were overly long, complex and suboptimal in the discharge of accountability.

Concluding remarks

The key development in reporting was the replacement of passive descriptions and unquantified assertions with a plethora of reporting methods and discourses that attempted to construct 'truth' through the use of performance measures, new forms of accounting and audits. A theoretical frame based on institutional theory was adopted to assist in explaining these changes. The end of the post-war period of relative economic stability in the 1970s created pressures within government to reform methods of public administration. These pressures also manifested themselves in new reporting requirements governing the publication of departmental ARs. It was the interplay of these pressures which led to the cessation and subsequent adoption of various reporting techniques by the DSS. The purpose of the adoption of new reporting methods was to ensure that the DSS appeared to be conforming to the broader NPM agenda and was hence legitimate. The safeguarding of legitimacy was of particular concern for the DSS as it was responsible for the distribution of large amounts of taxpayer's money and was politically sensitive at a time when the priority was the reduction of the size of government.

It is too simplistic to say that reporting requirements caused all of the changes to the DSS's reporting habits. 'Social' pressures for deinstitutionalisation – while impacting on the reporting requirements – also impacted on the ARs directly by leading to the cessation of discourses that conveyed displeasure at the lack of resources afforded to the DSS. Instead, a new set of discourses emerged which only permitted allusions to solidarity and conformity with the government's cost-cutting agenda. The changing nature of the rhetoric evidenced within the ARs was interpreted as being a result of desires to construct an impression that the DSS was cost efficient despite its role in distributing vast sums of tax payers' money. Given the increased complexity, repetitiveness and volume, however, it was argued that the ARs were really performing a ceremonial role which was decoupled from any practical accountability function.

The finding that the reports were used as a vehicle for legitimation adds to the body of legitimacy-based annual reporting studies which includes Ryan et al. (2002a), Samkin and Schneider (2010) and Samkin et al. (2010). The findings also support Skærbæk (2005) in that the ARs were found to be a malleable vehicle used to construct the impression that a certain state of affairs is 'true'. This research also supports the position of Baker and Rennie (2012b) – that institutional deterioration can be intertwined with institutional creation – as one set of orthodoxies came to be replaced by another. The findings also contribute to the nuance and complexity of the broader institutional literature by providing evidence that institutionalised practices will not necessarily continue uninhibited. Instead, pressures which lead to the deterioration of institutions can ultimately become coercive and normative forces for the perpetuation of newly institutionalised practices. This research also extends the findings of Davis and Bisman (2015) by analysing all the ARs over the period 1941–1998 and adopting an alternate theoretical framework. Contrary to Coates (1989), SSCFPA (1989) and Herawaty and Hoque (2007), however, there was no observed systematic non-compliance with reporting requirements.

A key finding of this study is that the overall quality of the ARs deteriorated. This differs with Ryan et al. (2002b) who found that the quality of disclosures in public sector reports improved over time. This study found that the reports became more complex and repetitive and that this actually

clouded any potential insights which the ARs might otherwise have provided. The reports between the 1940s and 1970s were, in many ways, easier to understand because they were concise, contained fewer complex measures and provided a degree of candour that allowed for an insight into the inevitably complex relationships that existed with the running of large government departments.

The finding regarding the suboptimal quality of the reports contributes to policy debates around reporting requirements for public sector entities. Given that this increase in volume and complexity was actually prohibitive to the effective discharge of accountability, both preparers of ARs and policy makers should ensure that contemporary annual reporting practices emphasise concise methods of reporting. Reports should not comprise copious pages of complex measures and managerialist discourses. Simplification of mandatory reporting components and a greater focus on a broader range of stakeholders by policy makers, coupled with discretion by report preparers in relation to voluntary disclosures, is required to ensure that ARs appeal to the widest audience and fulfil their role as a ‘cornerstone of executive accountability to the Parliament’ (SSCFPA, 1989: 9).

There are several avenues for further studies. Given the calls for greater theoretical plurality in accounting history (Walker, 2008), further research could adopt alternative theoretical frameworks (e.g. stakeholder theory, legitimacy theory or critical theory) and apply them to other instances of public sector change or public sector reporting practices since 1998. The possibility exists that many of the findings of this study related to annual reporting practices are not replicated within other departments. The ARs of Centrelink – the statutory agency that took over from the DSS in delivering welfare benefits and services in Australia – would be an obvious choice in terms of examining whether the ARs have become more concise and less reliant on performance measures and articulations of strategy since 1998.

This research has examined the ARs of the DSS over the years 1941–1998 for the purpose of exploring both how and why the reports changed. The reports examined were published both before and during the broader NPM reform period and are, therefore, artefacts of periods characterised by both stability and change. The changes evidenced were explained as being attempts by the DSS to remain legitimate within the new APS administrative context, but that in responding to new found pressures, the ARs were ultimately impeded in their role as an accountability document. It was through a historical study utilising theory as an interpretive lens that these reasons for the changes to reporting methods were unveiled.

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Notes

1. While the publication of numerous guidelines and requirements in the 1980s and 1990s may provide some explanation for change to reporting practice, Coates (1989), SSCFPA (1989) and Herawaty and Hoque (2007) found evidence of both non-compliance and voluntary disclosure within public sector reporting practices. Also, prior to 1982, there were no substantive reporting requirements.
2. In terms of relative importance of accountabilities, Funnell and Cooper (2012) put financial accountability in a place of fundamental importance relative to higher level constitutional, social, moral and political accountabilities and argue the need for financial accountability to exist before any of the others can. Funnell and Cooper (2012) and Degeling et al. (1996) also identify effectiveness, efficiency, economy and regulatory and legality as being key dimensions of accountability.
3. Other studies from international contexts include Gray and Haslam (1990) from the United Kingdom, Skærbæk (2005) in Denmark and Wall and Martin (2003) in Ireland. Skærbæk (2005), for example, found that annual reports (ARs) were malleable constructions used to convey that a certain point of view is ‘true’.

4. Notions of legitimacy have also been applied to the annual reporting practices of public sector entities by Ryan et al. (2002a), Samkin and Schneider (2010) and Samkin et al. (2010). Suchman (1995) defines legitimacy as ‘a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions’ (p. 574).
5. Ryan et al. (2002b) and Clarke et al. (2009) found shortcomings in local government annual reporting in the areas of timeliness and readability. Ryan et al. (2002b) did, however, report that quality of disclosures improved over time.
6. This section, while not containing any new performance measures, was a portent of future change as it contained references to the FMIP and the DSS’s subsequent need to be more outcomes focused in its reporting methods.
7. The 1948 report made an attempt to distinguish between welfare as a form of charity and welfare as an entitlement (DSS, 1948: 3), with the preferred view being that welfare is an entitlement.
8. Authorship of the ARs is attributed solely to the Director General of the DSS. Beginning in 1985, the title of the Director General was changed to ‘Secretary’. While it might be assumed that the Director General/Secretary was assisted in the authorship of the reports, the reports are silent on this matter. The terms of the various Directors General/Secretaries are as follows:
 - 1941–1957 FR Rowe
 - 1958–1964 HJ Goodes
 - 1965–1972 LB Hamilton
 - 1973–1977 LJ Daniels
 - 1978–1980 PJ Lanigan
 - 1981–1985 AJ Ayers
 - 1986 NJ Tanzer (acting)
 - 1987–1992 D Volker
 - 1993–1995 AS Blunn
 - 1996 JV Humphreys
 - 1997 AS Blunn
 - 1998 D Rosalky
9. Reference to accrual accounting within reporting guidelines became present in 1986, while the DSS first included accrual information in its 1989 AR.
10. The reports between 1989 and 1993 contained audited accrual statements (e.g. statements of assets and liabilities), cash statements concerning expenditure from the ‘Consolidated Revenue Fund’ (CRF), ‘Loan Fund’ (LF) and ‘Trust Fund’ (TF) with the usual cash tables for each benefit also being carried over. Reports between 1994 and 1997 maintained the above practice but ceased publishing cash tables. The subsequent decrease in the amount of pages dedicated to financial information after 1993 can be attributed to the cessation of published cash tables. The 1998 report contained audited financial statements only.
11. These administrative programmes were essentially clusters of similar benefits or services provided by the DSS such as benefits for the retired, disabilities and unemployed.
12. The Director General thanked staff for their ‘loyal and efficient service’ in 1949 and 1950 (DSS, 1949: 22, 1950: 22) with similar remarks made in 1951 and again in 1952, despite the imposition of a staff ceiling (DSS, 1952: 23). ‘Loyal and efficient staff’ were again mentioned in DSS (1964: 26).
13. There was also evidence of the DSS making use of private sector consultants within the ARs. For example, DSS (1983: 10) makes reference to Coopers and Lybrand providing consulting services in relation to staffing arrangements.
14. SSCFPA (1989) and RAIPA (1991) were also critical of the amount of specific reporting requirements.

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