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This edition consists of three papers covering a comparison of innovation between for-profit and non-profit making organisations in the UK, the implementation of KPIs in Malaysia and, finally, a paper on VAT in Ghana. The spread and coverage of these papers indicates the growing and on-going research contribution of the journal.

The first paper looks at the factors associated with innovation in for-profit and non-profit organisations, the aim of the author being to determine whether the propensity to innovate is based on a common set of generic factors or whether such factors are specific to an organisation's type. The results could assist researchers, managers and policy makers in identifying and clarifying how differences between for-profit and non-profit organisations impact on a range of assumptions when transferring managerial or organisational initiatives between sectors. The study found a positive relationship between innovation and competition in both public and private sector organisations. The findings for this paper suggest that genuine differences between for-profit and non-profit organisations should be afforded more recognition. An implication of this study is that a range of performance data could be helpful in driving up standards and possibly reflecting changes in customer satisfaction with public services.

There is a link between the first and second papers in this edition as the second paper looks at performance through the window of Key Performance Indicators (KPIs) with the main objective of this study being to provide an insight into the implementation of KPIs in public sector organisations. Using a case study approach on a government agency that is responsible for providing training and financial assistance to students and entrepreneurs in Malaysia, the paper suggests that the adoption of KPIs can be instrumental, but is also isomorphic, following management fashion, and has been used for legitimisation. Implementation of KPIs requires strong support, both human and non-human, if their introduction is to be effective. The key to the perceived effectiveness of KPIs in this study lay primarily within the role of champions who were able to convince and convert members of the organisation to the value of KPIs to their activities.

The objective of the final paper is to assess the level of awareness of contractors and consultants within the construction industry in Ghana of Value Added Tax (VAT) and to explore the challenges of its administration or implementation within the Industry. The study revealed that a large proportion (75%) of the respondents are aware of the need to register and charge VAT as a result of sensitisation workshops organised by the Ghana Revenue Authority. The consultants perceive the implementation of the VAT as important in national development but that the registration process is seen as cumbersome. Contractors also had a good perception about VAT implementation but believed that they need more education about aspects of the tax. The study further revealed lost revenue to the State. In order

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to improve the implementation of VAT the paper identifies a need to intensify the education of contractors on registration and payment and improve administration to, for example, eliminate unnecessary bureaucracy. Sanctions for non-registration and compliance of VAT need to be actively enforced.

All three papers have something to say on the context of the 'age of austerity' for the public service. Clearly with significantly less funding generally available across the public service in a range of countries there is a clear need for innovation and for performance to be enhanced. There is also growing demand with clients, even when an austerity environment is recognised, becoming increasingly demanding that their service be protected or even enhanced. Taxes also need to bring in maximum revenue if budget plans for income are to be achieved and services protected within that original budget. Governments are even legislating for innovation as shown by section 16 of the Social Services and Well Being Act 2014. This creates a duty to promote social enterprises, co-operatives, user led services and the third sector.

Finally, this is our last edition as managing editors of JFMPS. In the ten years we have performed this task the public service in the UK has changed out of all recognition. These changes being due to pressures on funding leading to increased challenges over how the public service is to deliver services to clients under severe financial constraint. In our own part of the world (Wales) we would single out local government as a specific example of the impact of austerity with cuts in local authority budgets over the last three financial years of 6, 4 and 2 % respectively. There has also been the usual debate in a crisis on whether to reorganise local government. A fear of the debate is whether only statutory services will be able to be provided in future even if there is significant innovation such as the 'contracting out of services like leisure or libraries'. Clearly there are major challenges facing all public service organisations and we hope that during our tenure as managing editors we have contributed in a positive manner to the debate. There are plenty of challenges ahead for the public service and no shortage of future research topics associated with them.

Finally, we wish to thank our various sponsors over the years, all authors, our paper reviewers, guest editors, special edition editors, the Editorial Board and all involved in JFMPS for their support, help and encouragement over the years. It has been a privilege and pleasure working with you all.

**Hugh Coombs and Ellis Jenkins.**