

ISSN 2094-408X

2018

Volume 29, Nos. 1 & 2

ASIAN REVIEW OF PUBLIC ADMINISTRATION



EROPRE

ASIAN REVIEW OF PUBLIC ADMINISTRATION

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ASIAN REVIEW OF PUBLIC ADMINISTRATION is published biannually by the Eastern Regional Organization for Public Administration (EROPA) with headquarters at the National College of Public Administration and Governance, University of the Philippines Diliman, Raul P. de Guzman Street, Diliman, Quezon City 1101, Philippines.

Subscription: foreign, US\$30.00; domestic, ₱600.00

Single copy: foreign, US\$16.00; domestic, ₱350.00

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ASIAN REVIEW OF PUBLIC ADMINISTRATION
Volume 29, Numbers 1 & 2, January-December 2018

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Editorial Introduction

MARK TURNER, Editor-in-Chief

MARIA FE VILLAMEJOR-MENDOZA, Associate Editor

The 2018 *Asian Review of Public Administration* interrogates some of the finer dimensions of governing and managing public affairs: from examining tax compliance of citizens to ensure more stable revenues for government projects, to risk-based regulation of higher education institutions, to linking social capital between citizens and government, and lastly, to learning public values for more quality delivery of public services.

Born out of the need for governments to be more financially able to provide the goods and services expected of their citizenry in this period of much uncertainty and complexities, the basic resource of government, e.g., taxes must be secured from the taxpayers and general public. Regulation must also be of the green light type—more facilitative than obstructive of better performance of those regulated.

Public values must be embraced by learning from what works and what impedes. Social capital must be maximized and bridging communication and collaboration between stakeholders in the public and general citizenry arenas has to be engendered.

Arun Sharma et al.'s "Soliciting the Antecedents of Tax Ethics: An Indian Perspective" attempts to analyze the dynamics of tax morale and, thus, of the tax compliance of Indian taxpayers, emphasizing that the latter constitutes an important aspect of government's efforts at socio-economic management to ensure public welfare, equity, and development of the State. Specifically, the study measures tax morale using the psychometric properties of the five-factor-structure scale—namely, fiscal exchange, conditional cooperation, social capital, institutional dynamics, and financial satisfaction.

Using factor analysis, these properties were confirmed to be some 69% of the total variation in tax morale. It suggests that non-economic factors, like moral principles and social norms, are contributive to the complex structure of taxpayers' compliance attitude. Further research on a more holistic view on the tax compliance framework is thus needed.

Risk-based regulations, according to Severo C. Madrona, Jr. in his article on "Risk-Based Regulation of Higher Education in the Philippines: A Case Study," are integrated in public governance as part of public management reform. In the latter, financial management principles have been introduced within public administration, which advocates for a one-size-fits-all traditional regulation, which applies the same levels of scrutiny to all providers. Proponents of risk-based regulation are challenging such traditional notions of regulation for being generalist and not sensitive to different organizational nuances and situations. Presenting a case study in higher educational institutions (HEIs) in the Philippines, the paper examines how the regulator of HEIs, the Commission on Higher Education (CHED) defines the risk; measures the exposure; sets the strategy to address

the exposure; and determines how to allocate resources to each individual target by setting the frequency and depth of inspection. It also attempts to assess how CHED executes and learns from the given strategy.

“Generating Linking Social Capital through Microfinance Cooperative: The Case of the Northern Samar Cooperative” by Nikki P. Pormento, meanwhile, emphasizes the role of micro-finance in building social connection among citizens and governments (Feigenberg, et al. 2010, Rankin, 2002). However, she posits that forming social capital between government employees and citizens can be challenging especially in areas where citizens are more inclined to forming bonds with neighbors than people of authority. This paper, thus, finds out how a microfinance cooperative can generate a bridging or linking social capital between public and private stakeholders. An agriculture-based multi-purpose cooperative in Northern Samar, Philippines that offers microfinance services to farmers is the focus of this research. It uncovers, using thematic case study analysis, that the cooperative was successful in forming social capital between the Department of Agriculture (DA) employees and local farmers who availed of their microfinance services. The data showed that the social capital was generated from the trust and reciprocity practiced by private and public stakeholders in the cooperative. The trust is built through consistent interactions, increase of microcredit funds offered to farmers, provision of training programs and farm inputs to farmers by cooperative officers and DA employees. Norms of reciprocity are expressed through the sharing of information on farm techniques and inputs, respect for DA employees and cooperation in cooperative activities.

The last article in this volume is Werawat Punnitamai’s “Learning Practices and Challenges among Thai Public, State Enterprise and Private Sectors in Delivering Public Values.” The study believes that creating learning values in organizations with the aim of improving service delivery is a must in today’s societies. Focusing on Thailand’s public enterprise sector, public sector, and private sector, it examines three dimensions of learning organization practices: (1) promoting a supportive learning environment within organizations; (2) establishing concrete learning processes; and (3) positioning a leadership that supports learning. A survey was done among individuals working in state enterprises and the private and public sectors in order to determine the effects of the role played by the above-mentioned sectors’ nature of business or operations, its size, and its interaction effects in the success of establishing a learning organization.

An organizational-level Multivariate Analysis of Covariance (MANCOVA) reveals that private organizations exhibit significantly more activities across three learning organization dimensions: psychological safety, education and training, and knowledge transfer. The study later discusses the challenges of psychological safety and leadership roles on creating learning practices, then, provides recommendations on leading roles in establishing a psychological safety environment as a fundamental ground for creating the learning organization.

More studies along the lines discussed here may be needed for the literature of Public Administration to be more abundantly confident that these nuggets of studies have shaped the discourse of the field. Nevertheless, they provide questions and some relevant answers to the way we view delivery of public services, performance evaluation of higher education

institutions, bridging communication, trust and respect among citizens and government authorities, and learning public values in organizations.

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Mark Turner is a retired professor of Development Policy and Management and was Head of the School of Government and Policy at the University of Canberra. He is currently Honorary Professor in the School of Business at UNSW Canberra and Emeritus Professor at the University of Canberra. Professor Turner has written edited/co-edited and published journal articles, book chapters and textbooks on such topics as public sector management in developing countries, public sector reform, decentralization, local governance, performance evaluation, privatization and liberalization. He has over 40 years of research and consulting experience in the Asia-Pacific region. (E-mail: Mark.Turner@canberra.edu.au)

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