**Transcript**

***Professor Zahirul Hoque – Public sector accounting and information trust***

My research is concerned with investigating public sector governance and accountability and performance management practices and public sector manager’s information trust. Most specifically my research aims to address questions like: how and why organisations change? How organisation’s respond to external pressure for change? To what extent the existing change processes affect the existing accounting and control systems and public sector manager’s information trust. My hypothesis is that what we’ve found from various research that lack of manager’s trust in accounting information is the most significant underlying cause of the limited use of accounting information in decision making process.

The key outcome of this project will be the development of a model of public sector manager’s information trust which is designed to ensure that all organisations processes can create an environment for building public sector manager’s trust in accounting information.

The findings will have significant impacts on the Australian community. The public sector is an important sector in the Australian economy as it is a significant source of employment besides service delivery to the community. The findings of my study will allow making recommendations on how the government accounting and control systems can improve the quality of information for people who make important national decisions using accounting information.