

Public Sector Accounting in Developing Countries: What We Know and What we Still Need to Know in General and in the African Context in Particular

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Abstract

This review paper examines the achievements, unintended consequences and the changing contexts of public sector accounting reforms in developing countries. In so doing, it points to two important directions for advancing public sector accounting research in developing countries in general and Africa in particular. Firstly, it suggests moving away from the narrow technical contextualisation and the ‘consultancy-based functionalist’ approaches offered by New Public Management (NPM) over the last three decades. Secondly, it advocates rethinking the imposition of the World Bank’s development discourses on developing countries and applying the notion of ‘development’ as more of an analytical concept that can capture the idea of ‘publicness’, rather than as a phenomenon specific to a developing country context. This may enable public sector accounting research to implicate public value through accounting, which could have lasting impacts on developing countries’ societal and economic development.

Key words: Developing countries, development discourses, publicness, public sector accounting

Introduction: The Changing Context and Content of Public Sector Accounting Research in Developing Countries

Recent studies have discussed the extent to which public sector accounting research has benefited from the rise of New Public Management (NPM) and New Public Governance reforms (Steccolini, 2019; Bracci et al., 2021). Undoubtedly, the inception of public sector accounting research coincides with the global ascendancy of NPM. Lapsley (1988) observed in the 1980s that there was very little published work on public sector accounting and attracted the attention of accounting researchers by demonstrating some of the distinctive features of the public sector which warranted further research and knowledge creation. These include, among others, its enormous contributions to GDP in most countries (generally around 50%), varied objectives and accountability relationships, as compared with private enterprises and the co-existence of multiple stakeholders who often have incompatible requirements (Kuruppu et al., 2021). However, in the subsequent three decades, public sector accounting has established itself as a separate discipline within accounting research, having witnessed a substantial rise in the number of research papers on the subject and the establishment of various research communities such as Comparative International Governmental Accounting Research (CIGAR) and a special interest

group on 'Accounting and Accountability' within the International Research Society for Public Management (IRSPM).

Extant reviews of public sector accounting research show how public sector accounting has become the technical lifeblood (Olson et al., 1998; Steccolini, 2019) of NPM, helping to translate the embedded neoliberal reforms driven by World Banks' induced development models and discourses into tangible tools and systems, and legitimising the dominance of economic rationality in the functioning of the public sector (Humphrey et al., 1993; Lapsley 2009). However, concerns have been raised as to whether the extensive use of NPM in public sector accounting research, both as the context of research and the conceptual lens through which to examine existing practices and reforms, have weakened its interdisciplinarity, theorisation and policy implications (Bracci et al., 2021). Apart from the criticisms of NPM and its associated neoliberal managerial practices, the connection between public sector accounting research and evolving social issues within the wider arena of the public sector has become relatively blurred, and this has led to public sector accounting scholars calling for a shift in attention to 'publicness', an evolving concept in public sector accounting research in which the focus is on attaining public goals and acting in the public interest (Steccolini, 2019). It has been suggested that, by drawing on the concept of publicness (Steccolini, 2019) and rethinking development as an analytical framework, public sector accounting research could capture diversity, promote theoretical pluralism and uncover the way in which accounting and accountability are implicated in modern democracies and crisis management, including the recent austerity measures and the Covid-19 pandemic. As a result, claims have been made that public sector accounting researchers would be in a better position to demonstrate how this type of accounting accounts for ongoing issues of social significance, including building financial resilience, operationalising co-production digitalisation, resolving 'wicked problems' and addressing climate change (Steccolini, 2019; Kuruppu et al., 2021).

Developing countries are no longer an exception to public sector accounting research. In their recent review of the public sector accounting papers published by the Journal of Accounting in Emerging Economies (JAEE) in its first decade, van Helden et al. (2021) demonstrated that NPM is still very much alive in terms of facilitating public sector accounting reforms, but its propagated benefits, which range from improved service delivery to cost savings, and from performance improvements to better living conditions, have remained unrealised. The continued domination of market-led development discourses pursued by international organisations, mainly the World Bank, and donors since the 1990s, has become an important factor signifying the pertinence of NPM and related public sector accounting reforms in developing country contexts (Jayasinghe and Uddin, 2019; van Helden and Uddin, 2016; Hopper et al., 2009). Extant work undertaken in developing countries has therefore echoed critical views that have accused the efforts of international organisations to disseminate public sector accounting reforms of being disconnected from local contexts, thereby disregarding indigenous involvement and requirements (Adhikari and Jayasinghe, 2017; Hopper et al., 2017). For instance, Lassou et al. (2021) state that the ignorance of local involvement and needs while recommending accounting prescriptions deemed stage-of-the-art in the West has '*contributed to the disappointing pace of economic and accounting reforms in Africa*' (p. 2).

Because of the continuing failure of market-led development discourses in the last few decades, international development agencies have introduced the 'localisation-led' development model and accompanying technology to developing countries (Jayasinghe and Uddin, 2019). This has resulted in international

organisations and governments promoting localisation-oriented accounting techniques such as participatory budgeting (Jayasinghe and Uddin, 2019; van Helden et al., 2021). The adoption of the latter is claimed to be of paramount importance for ensuring grass-roots level empowerment and social accountability. Nonetheless, because they were structured within the neoliberal and NPM framework, such accounting techniques have failed to live up to expectations in developing country contexts (van Helden and Uddin, 2016; Jayasinghe et al., 2020). This is perhaps more evident in Africa. For instance, Alawattage and Azure (2019) show how the notion of social accountability embedded in Ghana's integrated financial management information system has introduced a private sector ethos and self-surveillance rather than promoting local empowerment and emancipation.

Therefore, our objective in this paper, based on a review of public sector accounting research, is twofold. First, we highlight the changing context of market-led public sector accounting reforms in developing countries with a focus on Africa where relevant and discuss the unintended consequences of these reforms. Second, we highlight the recent advancements in public sector accounting research that supplement the localisation of development discourses. Based on these reflections, we then delineate the areas that warrant further research and knowledge creation in public sector accounting research.

Unintended Consequences and Advancements in Market-led Reforms

A large number of papers have been published in recent decades discussing different aspects of public sector accounting reforms in developing countries. Van Helden et al. (2021) state that extant published work has explored the market-led NPM reforms, which have led developing countries to adopt accrual accounting and IPSASs. Jayasinghe et al. (2021) claim that, due to being conceived of as a technical element, international organisations have relied on epistemic communities, involving international consultants, professional accountants and their firms and government elites, to persuade developing countries of the superiority of accrual accounting and IPSASs over cash accounting in terms of ensuring efficiency, effectiveness and transparency in resource mobilisation and service delivery. The actual motives of epistemic community members in promoting the 'one-size-fits-all' application of accrual accounting, as well as their tendency to overlook local practices, have been critically discussed in prior work (Christensen et al., 2019; Jayasinghe et al., 2021).

Different forms of unintended consequences have therefore resulted from the process of implementing these large-scale public sector accounting reforms. These include, among others, reverting to cash accounting and cash basis IPSAS (see the case of Nepal - Adhikari et al., 2012, 2015), the partial and ceremonial adoption of accruals (mainly in South East Asia and Latin America – Harun et al., 2012; Nakmahachalasint and Narktabtee, 2019; Manes Rossi et al., 2016; Brusca et al., 2016; Cavanagh and Benito, 2016; Gomez-Villegas et al., 2020), an escalation of professional conflicts and distrust (see Bangladesh and Sri Lanka – Salah et al., 2019; Adhikari et al., 2021), and a rise in social problems such as corruption and patronage (see e.g. Nyamori et al., 2017; Hopper et al., 2017). In their review of the adoption of IPSASs in emerging economies and low-income countries, Polzer et al. (2021) claim that almost 70% of IPSAS reforms in these countries have either failed to reach the confirmation stage or their alleged confirmation has been manipulated.

Public sector accounting research undertaken in Africa has voiced considerable criticism about such market-led reforms and questioned the extent to which accrual accounting and IPSASs could lead to improved governance and accountability in the

region (Hopper et al., 2017). It has been pointed out that international organisations and donors have failed to recognise the complex institutional and political contexts within Africa and paid little attention to local embedded agency and resistance while imposing Western-based accrual accounting and IPSASs on the continent (Lassou et al., 2021; Soobaroyen et al., 2017). Some of the distinct characteristics of the African management and business practices, as compared with other developing countries, are also discussed in the work by Ndemewah and Hiebl (2021). This has resulted in a large-scale policy failure, creating a space for the proliferation of corruption, clientelism, patronage politics and neopatrimonialism (Hopper, 2017), as is evident from extant work. For instance, Bakre et al. (2017, 2021) have demonstrated how the adoption of IPSASs has promoted corruption in Nigeria by privileging the interests of politicians, other serving and retired public officers and their family members with regard to the sale of houses and the reallocation of national resources. Goddard et al. (2016) highlight the example of the Tanzanian local authorities approving financial statements as fully IPSAS compliant without monitoring, in fulfilment of the requirements laid down by supervisory bodies and donors. The adoption of manipulative strategies is also evident at the central governmental level of Tanzania, as the has government struggled to implement accounting changes imposed by international organisations (Goddard and Mkasiwa, 2016). Moreover, Mbelwa et al. (2019) have questioned the significance of accrual information generated by the Tanzanian central government, given the continued prevalence of the manipulative culture. It is also evident that government accounting reforms have further weakened transparency and accountability in other countries such as Benin, Ghana, Zimbabwe and South Africa (Lassou, 2017; Lassou and Hopper, 2016). More recently and beyond public sector accounting, negative consequences of neoliberalism spreads have also been demonstrated in corporate governance (Kimani et al., 2021) and accounting professionalisation (Ghattas et al., 2021).

Several issues are notable when scrutinising ongoing market-led public sector accounting reforms in developing countries. Firstly, such reforms, by propagating the one-size-fits-all application of accrual accounting and IPSASs, have resulted in more unintended consequences rather than engendering tangible benefits for governance and accountability. However, accounting systems *per se* should not be blamed for policy failure, as the literature shows that failures occur when such systems are imposed in a context where the necessary education, training, infrastructure and commitment to support them is lacking. For instance, a study by Tawiah (2021) claims that a positive relationship between IPSASs and the prevention of corruption may be observed in developing countries if the full accrual based IPSASs are enforced. Technical requirements for reforms, as outlined in prior work (Hepworth, 2017; IPSASB, 2011), should therefore be considered. Lassou et al. (2021) argue that political elites could be more problematic mainly in the African context, as many of them tend to favour weak state regulations and their enforcement to continue abusing their power for political and private gains. More importantly, careful analysis of socio-political feasibility, political interests and other local/societal effects should be undertaken prior to implementing large-scale government accounting reforms such as accrual accounting and IPSASs (Lassou et al., 2021). Additionally, as outlined by Jayasinghe et al. (2021), there is a need to examine whether and to what extent local and beneficial government accounting practices exist in the contexts of developing countries, that meet their information needs and that are sensitive to their '*culture, infrastructure and resource availability*' (p. 4).

Public Sector Accounting Research in the Context of Localised Development

As well as the criticisms of international organisations and epistemic communities and their attempts at promoting accrual accounting and IPSASs, the review of recent work on public sector accounting in developing countries both in Africa and beyond has also identified some advancements and new directions within the research involving a greater focus on localism and society. In terms of advancements, for instance, van Helden et al. (2021) pointed out that the majority of public sector accounting papers published in the last decade by the *Journal of Accounting in Emerging Economies* (JAE) are theory-informed and that a rich variety of theories have been drawn on to study public sector accounting; neo-institutional sociology being the dominant one. In a similar vein, Jayasinghe et al. (2021) have demonstrated the existence of good accounting and financial reporting practices in a number of Sub-Saharan African countries in line with mainstream expectations and qualitative characteristics (timeliness, understandability, openness, relevance, faithful representation and comparability). They argue that, if such practices become more widely adopted, they will provide a solid foundation for improved transparency and accountability both to citizens and a wider international audience. In their editorial review, Kuruppu et al. (2021) delineated the significance of adopting innovative methodological approaches, the interventionist approach serving as just one example, in terms of regaining the relevance of accounting research. In their special issue of public sector accounting in Africa, Lassou et al. (2021) have shown how the rise of critical accounting research has contributed to identifying and reproaching the 'tick box' approach adopted by international organisations, i.e., approving the funding upon adoption of their recommendations, but ignoring the monitoring of the post-implementation progress at local level.

Studies have also shown that the market-led reforms of international organisations have now been supplemented with localised-led accounting, as a part of promoting localised-led development discourses, which emphasise pursuing development through the facilitation of grass-roots level engagement and social accountability (Jayasinghe et al., 2020; Lassou et al., 2021; Alawattage and Azure, 2021). Localised-led development discourses have offered researchers a 'new context' in which to locate their public sector accounting research rather than using them merely as a 'concept'. It has been recognised that, in the last decade, the World Bank alone has sanctioned around \$85 billion for development assistance which promotes public participation (Mansuri and Rao, 2012; Fung et al., 2015). This increased concern with localism also signals that the deliberate and emancipatory role of accounting has been increasingly acknowledged, as well as the potential of accounting to build on and strengthen trust, democracy, inclusiveness and, as pointed out by Steccolini (2019), happiness. However, this again requires a greater attention to 'publicness', the rethinking of development discourses and the creation of 'public value', the absence of which will inevitably result in unintended consequences when facilitating these localised-led accounting approaches. Researchers should disseminate the message that the notion of development is no longer believed to be a context-specific agenda but has instead become a concept through which to facilitate and materialise local issues which are relevant across all contexts. However, this seems yet to be realised.

In fact, unintended consequences of facilitating localised-led accounting reforms are already evident from extant work. In this regard, studies on participatory

budgeting serve as one example. For instance, in their study of participatory budgeting in a Sri Lankan urban council, Kuruppu et al. (2016) showed how participatory budgeting was commandeered by politicians to consolidate and advance their political careers. Jayasinghe et al. (2020) demonstrated how indigenous values and traditions were neglected in Indonesia and how this forced the indigenous communities to duplicate their budget processes. Again, studies conducted in Africa appear to be more concerned about this localisation agenda. For instance, in their study of PB in Benin, Lassou et al. (2021) illustrated how the limited post-implementation evaluation has hindered learning and stifled its effective implementation in the next budget cycle, despite local enthusiasm and support. Similarly, in Uganda, PB has served more as a form of spectacle with no practical and tangible benefits for local inhabitants (Uddin et al., 2011). With few exceptions (Wampler, 2007), both the implementation of PB and the benefits upon which it is propagated - primarily deliberation and emancipation at grassroots levels - have been contested in developing country contexts (Jayasinghe et al., 2020; Kuruppu et al., 2016; Uddin et al., 2011).

Concluding remarks: what do we still need to know?

Following the foregoing review and discussion, two key issues can be highlighted. Firstly, it does not come as a revelation that the market-led NPM reforms have failed to live up to expectations and to meet the aspirations of the citizens of developing countries to restore good governance. Researchers focusing on developing country contexts should therefore move beyond the NPM context and pay more attention to “publicness”, applying it as a central concept or a series of concepts (Steccolini, 2019; Bracci et al., 2021) through which to rediscover public sector accounting. This would enable them to extend the scope of interdisciplinary research by connecting the public sector with contemporary developments taking place in other areas such as public management, administration and policymaking. Not only will this contribute to promoting theoretical pluralism in public sector accounting research but it will also allow researchers to reinvent the way in which public sector accounting is implicated in societal issues, such as building financial resilience to tackle the Covid-19 pandemic and austerity, co-production, digitalisation and the hybridisation of public services, climate budgeting and investment, and addressing wicked problems.

Next, given the unintended consequences resulting from the execution of localised-led reforms, researchers need to reconsider the development discourses imposed on developing countries and in Africa over the last few decades. Central to this is the need to recognise that the notion of development has become more of an analytical concept rather than a context for facilitating public sector accounting research. That said, scholars could consider development as an alternative ontological position with a suitable epistemological strategy to theorise about how the public sector in developing countries is being accounted for. What is striking is that developing countries are apparently involved in an encounter; not only are they exposed to the ensuing discourses of development, but they are also subjected to the institutional conditions imposed by international organisations, mainly the World Bank and the IMF. Invariably, this act of development, that can be conceived of as an encounter, has permeated changing forms of control, governance, and accountability within development projects, processes, and practices, all of which have largely resulted in unintended consequences, further eroding governance and social life in developing countries (Hopper et al, 2009; 2017; Arun et al, 2021).

What is happening in developing countries could perhaps be better understood by consulting the theories of and debates about development. The social sciences have identified these as being evident in the areas of development history, development sociology, development discourse and governmentality, and post-development paradoxes (e.g., Escobar, 2011; Ziai, 2015; Mudimbe, 2020; Taylor, 1979; Roy, 2010; Tsing, 2015). Some of the impetus resulting from this scholarship is apparent in Arturo Escobar's (2011) 'Encountering Development: The Making and Unmaking of the Third-World', Jonathan Crush's (1995) 'Power of Development', and V.Y. Mudimbe's 'The Invention of Africa' (2020). These works, on the one hand, have critiqued the neo-classical economic models used in poverty alleviation programmes and, on the other, offered alternative frameworks to illustrate how the West has exercised its 'superiority' over the Third World.

Public sector researchers may therefore need to adopt a different perspective to explore how development can be promoted by focusing on local issues that have previously been inadvertently marginalised and neglected, and what role accounting and accountability can play to bring these issues to the forefront and facilitate social change. Via such endeavours, authors could take development as: (1) an epistemology for tracing accounting history; (2) a discourse being imposed on developing countries; (3) a form of neo-liberal accountability; or (4) as a medium for post-development governance and publicness. In doing so, public sector accounting research would be enabled to escape from the cage of NPM (Steccolini, 2019) and the development discourses of international organisations, and instead generate public value, which may have lasting impacts on society and the economy within developing countries (Bracci et al., 2021). The importance of embracing such wider perspectives relating to publicness and development is also reflected in the recent call for papers for the special issue of Financial Accountability and Management, entitled 'Beyond NPM in Public Sector Accounting Research: "Publicness and "Localised-led Development"', which is expected to be published in 2023. Similarly, a separate panel, 'Encountering Development and Public Management in the Evolving Post-Covid Era', has been approved for the International Research Society for Public Management's (IRSPM) 2022 conference connecting the wider aspects of publicness and development. Such initiatives envisage both a change in the direction and context of public sector accounting and we encourage public sector accounting researchers to embrace such perspectives in order to facilitate their research in developing countries. This may also enable us to generate wider societal implications from public sector accounting reforms, embrace marginalised voices and acknowledge local practices. At the same time such initiatives may promote interdisciplinarity in public sector accounting research and make it more relevant to practice and policy-making in developing countries in Africa and beyond.

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