

Culture, Corruption and Sustainable Development in Zambia: An Institutional and ‘Two Publics’ Theory Perspective

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Abstract

Purpose: This paper investigates accountability practices in terms of how these may be implicated within social and cultural environments. The paper further explores how the dialectical nature of social and cultural values in different environments may compromise the professional functioning of actors and institutions of accountability to explain extant accountability practices.

Design/Methodology/Approach: The study draws on the concept of institutional pluralism and Ekeh's (1975) post-colonial theory of two publics to devise a critical lens for analysing the influence of social and cultural values on actors operating within Zambia's institutions of accountability. Empirical data was collected through semi-structured interviews with 24 key respondents drawn from Zambia's main institutions of accountability including Offices of the Auditor General and the Accountant General, the Public Accounts Committee of Parliament, the Judiciary, the Anti-Corruption Commission and Transparency International – Zambia. Archival evidence was also drawn upon to compliment primary data which was analysed qualitatively based on the main themes emerging from the data and in line with the conceptual framework.

Findings: Findings point towards the prominence of the dialectical nature between the social and cultural values emerging from the two publics. While professional ethics and values embraced within the civic public like financial regulations and good governance may promote sound accountability practices suitable for sustainable development, a number of undesirable practices including nepotism, favouritism and political patronage appear to be detrimental to the attainment of sustainable development in Zambia. The primordial public is equally seen to adversely influence accountability practices since vices like corruption and bribery seem to be embraced and promoted by members of the public.

Policy implications: These findings entail that a number of social and cultural practices within both publics may not promote sound accountability practices suitable for the attainment of sustainable development. From an accounting perspective, the study's findings call for increased advocacy on good governance, encouraging globally and locally accepted accountability and reporting frameworks, and holding actors and institutions of accountability to account for their actions. In view of the dialectics in social values emerging from the two publics, such an accountability mechanism would require integrating globally and locally acceptable accountability norms and practices that foster sustainable development.

Originality: While many studies tend to rely on archival data, this study draws on primary evidence on matters of corruption and lack of accountability in Africa. The study is also among the first in accounting research to draw on institutional pluralism and Ekeh's theory of two publics to depict dialectics embedded within social and cultural environments and their influence on accountability practices. Accordingly, the study contributes towards filling the gap of undertaking accounting research of a critical nature focused on African (Rahaman, 2010).

Keywords: *Accountability, corruption, culture, Ekeh's theory of two publics, institutional pluralism, sustainable development, Zambia.*

1. Introduction

Corruption and lack of accountability are regarded as critical impediments to development (Lederman, Loayza, Soares, 2005). The vices constitute a major obstacle to democracy, impede economic development and prosperity, and ultimately erode social order, peace and stability (Lawal, 2007; Yeganeh, 2014; Otusanya, Lauwo, Ige, Adelaja, 2015). Others (for example, Neu, Everett, Rahaman, Martinez, 2013) even consider corruption as the single greatest obstacle to economic and social development. Research on corruption has proliferated in recent years in response to numerous factors including a heightened focus by governments and public policymakers on the negative impact of corruption on economic performance and societal welfare such as loss of government revenue. Within the African continent, it is claimed that corruption slows the wheels of development (Everett, Neu, Rahaman, 2007; Akbar and Vujic, 2014). Evidence from economics and political science literature suggests that certain corruption indicators are negatively correlated with important economic outcomes to the extent of impeding sustainable development. For instance, Burki and Perry (1998) claim that corruption impedes economic growth via reduced private investment, limits development, increases child mortality, stifles literacy and social equality (Gerring and Thacker, 2004; Lederman et al, 2005).

While literature attempting to explore causes of corruption and lack of accountability has grown in recent years, little is known about how actors and institutions of accountability may contribute towards the escalation of the vice particularly within developing countries. Although an increasing body of literature has considered the role played by accountants and auditors in financial corruption (e.g., Sikka, 2009; Sikka, Filling, Liew, 2010; Otusanya and Lauwo, 2010; Otusanya, Lauwo, Ajibolade, 2013), research is still lacking on how social and cultural values influence the professional judgement of accountants and other accountability actors. Further, despite some studies recognising the importance of cultural values in shaping business ethics (for example, Hopper and Hoque, 2004; Hopper, Tsamenyi, Uddin, Wickramasinghe, 2009), the influence of social and cultural values on corrupt behaviour within public institutions has not received sufficient attention particularly in the accounting literature. Paradoxically, it is believed that most corruption takes place within the public sector (Abdulai, 2009; Pillay and Kluvers, 2014). This paper seeks to contribute towards addressing the above gap.

Pursuant to the United Nation's sustainable development agenda as reflected by its Sustainable Development Goals (United Nations, 2015), there is urgent need for a better understanding not only of factors that may accelerate the attainment of SDGs but also those that may impede the process of achieving these goals. Consequently, there is increased need for a better understanding of how accountability practices of actors and institutions of accountability may be implicated within their social and cultural environment (Pillay and Kluvers, 2014). Such an understanding may provide an enhanced perspective of corruption and similar vices that may enable the critical accounting community to effectively contribute to the sustainable development agenda (Rahaman, 2010). This study is an attempt at exploring how social and cultural values within the Zambian context may escalate lack of accountability and corruption to the detriment of sustainable development. Accordingly, this study is aimed at addressing the following research questions:

1. How do social and cultural values explain corruption and lack of accountability within public institutions in Zambia?
2. What effect does corruption and lack of accountability have on economic and sustainable development within the Zambian economy?

In order to explore the above questions and the complex nature of culture and how it may counteract efforts aimed at accelerating economic and social development, the paper draws on the concept of institutional pluralism and Ekeh's (1975) post-colonial theory of two publics. These theoretical lenses helped to depict how actors and institutions of accountability may find themselves at crossroads during the discharge of their accountability mandates as they attempt to legitimate themselves to dialectical social and cultural values within their operating environment. The rest of the paper proceeds as follows. The next section reviews the literature and theory informing the study while the research design is discussed in section 3. Research findings are presented in section 4 while a discussion of findings is presented in section 5. The paper closes with and concluding comments and recommendations.

2. Literature review

The section begins with a review of concepts and other relevant studies before discussing theories relevant for empirical analysis.

a. Culture, accountability and corruption

While lacking a universal definition, corruption is often taken to refer to the abuse of office for personal gain; or the use of official position, rank or status by an office bearer for personal gain (Shah, 2007; Neu et al, 2013). Generally, corruption and lack of accountability are believed to be products of diverse factors including illiteracy, low income levels, poverty and a lack of sound institutional frameworks of governance (Svensson, 2005; Lafenwa, 2009; Alabi and Fashagba, 2010). Others (for example, Shah, 2007) contend that corruption within the public sector is a result of failed institutions of accountability. An alternative body of research equally suggests that corrupt practices are implicated within the social and cultural values of a given social setting. While accountants and other accountability actors are perceived to possess the virtues that can help to fight corruption (Francis, 1990), literature suggests that the cultural context within which accountants discharge their duties may compromise their ability to fight corruption and promote sound accountability practices (Everett et al, 2007). The manner in which culture influences accounting, accountability and corruption is explained in ensuing sections.

2.1.1 Cultural values and their influence on accountability practices

Culture has been acknowledged as a social phenomenon that has shaped human existence as well as the various aspects of life that have to do with man (Kuchta and Sukpen, 2011). As Francis (1990) has argued, accounting is a moral practice that is implicated within human agency. Cultural factors have been identified as a critical determinant in a country's accounting system

(Hofstede, 1980; Askary, 2006; Hauriasi and Davey, 2009). While definitions of culture abound, Hofstede (1984, p. 82) defines it as ‘the collective programming of the mind which distinguishes the members of one human group from another’. A cultural system may comprise various dimensions including language, religion, morals and values, law, education, politics, social organisation, and material culture (Askary, 2006; Young, 2013). The understanding of cultural influence is important since every national accounting system is largely regarded to be a reflection of the country’s economic, social and cultural specifications. For instance, Hauriasi and Davey (2009) have pointed out that accounting can no longer be regarded as a device that merely documents and reports the facts of economic activity but rather ‘as a practice that is intrinsic to, and constitutive of social relations’ (Miller, 1994, p. 31). Accordingly accounting, though universal, takes on the nature and characteristics of the society or country within which it is practiced (Kuchta and Sukpen, 2011). While Hofstede’s (1980) model provides a useful foundation for understanding cultural dimensions, Gray (1988) proposed that a theoretical framework incorporating culture could be used to explain national and international differences in accounting systems.

Gray (1988) suggests that societal values influence the accounting and accountability subculture. He contends that national and societal culture is likely to permeate organisational and occupational subcultures with varying degrees of integration. This understanding entails that accounting systems and practices can influence and also be influenced by societal values (Young, 2013). In this model, the attitudes of accountants are deemed to be related to and derived from societal and work-related values to explain the differences in the practice of accounting and accountability in individual countries. Gray (1988) proposes four accounting values that may affect accountants’ professional ethics, practice and judgement. Firstly, there is professionalism as opposed to statutory control – this is the dichotomy for the preference of professional judgment and self-regulation versus complying with strict legal requirements and control (Askary, 2006). This concept is important in accounting as it is the accountant’s job to make independent legal and ethical decisions in any practice. A preference for independent professional judgment is consistent with a preference for a loosely knit social framework where there is more emphasis on independence, a belief in individual decisions, and respect for individual endeavour (Radebaugh, Sidney, Erwin, 2006).

The second dimension is uniformity versus flexibility. Uniformity reflects a preference for the enforcement of uniform accounting practices between organisations and for the consistent use of such practices over time while flexibility reflects the enforcement of practices in accordance with perceived circumstances of individual institutions (Kuchta and Sukpen, (2011). The third dimension is conservatism as opposed to optimism to reflect a preference for remaining cautious in measurements when dealing with an uncertain future rather than being more optimistic and risky in reasoning (Young, 2013). The fourth and final dimension is secrecy versus transparency which reflects a preference for confidentiality and the disclosure of information about the organisation’s activities only to those who are most closely involved with its management and financing as opposed to a more transparent, open, and publicly accountable approach (Radebaugh et al, 2006). As organisations are held to higher accounting and auditing standards, management and others within the organisation are forced to be more transparent about the use of the organisation’s assets, making corrupt practices by management and others more difficult

to commit and conceal (Malagueno, Albrecht, Ainge, Stephens, 2010). Accounting seeks to make the economic transactions of an organisation transparent. A key reason for keeping transactions secret by accountants and other accountability actors is to conceal corrupt practices (Hall and Yago, 2000, p. 2).

While Gray's (1988) model is often applied in reference to the influence of culture on accounting practices, the model is equally applicable for understanding the attitude of accountants and other accountability actors towards engaging in unethical behaviour like corruption. Rodriguez et al (2005) and Luo (2005) have suggested that the relationship between organisations and corruption is multi-dimensional since corruption becomes embedded in the norms and rules used by organisations and society. Luo (2005) argues that an organisation is the basic unit in which corruption can develop through unchecked opportunistic individual and collective behaviour (Pillay and Kluvers, 2014). Kamoche and Harvey (2006) contend that the informal rules and regulations of a society are linked directly to a society's accountability culture and its sub-cultures. These informal rules and regulations help to control the behaviour of members of the group by indicating acceptable interaction, norms, roles, and behaviours in prescribed social settings. Accordingly, the introduction of explicit anti-corruption rules may have little effect if the implicit values and norms supporting corruption are supported by powerful individuals and have become entrenched within society. Thus, it would be expected that legislative and institutional measures designed to curb corruption would be resisted by those in the public service who gain from the established organisational culture. Anti-corruption measures will not be supported, resources will not be allocated to fight corruption and an anti-corruption culture will not be encouraged (Pillay and Kluvers, 2014). The next section presents the theoretical framework informing this study.

b. Theoretical review

In an attempt to understand how culture may influence the professional judgement of actors of accountability and the functioning of institutions of accountability, the study draws on institutional pluralism and Ekeh's (1975) theory of two publics as suitable theoretical lenses to inform the conceptual framework for analysis. The sections below elaborate the two components of the framework.

2.2.1 Institutional pluralism

A strand of neo-institutional theory termed 'institutional pluralism' is considered to enhance an understanding of the heterogeneous nature of social and institutional environments and the ability of organisations, groups and individuals to respond to such environments (Yu, 2013). Institutions are generally perceived as 'comprised of regulative, normative and cultural-cognitive elements that, together with associated activities and resources, provide stability and meaning to social life' (Scott, 2008, p. 48). Institutional pluralism is defined as the presence of more than one institutional logic in the environment, generating multiple institutionally given identities and mythologies that legitimate organisations, groups and individuals (Kraatz and Block 2008: 244). Institutional logics are cultural beliefs and rules that shape the cognitions and behaviours of actors and form a basis for reasoning, provide criteria for legitimacy, and help organise time and space (Thornton and Ocasio, 2008; Dunn and Jones, 2010; Yu, 2013). Institutional logics are

perceived as originating within societal sectors such as professions, corporations, the market, the state, the family, and religions whereby individuals and organisations that regularly interact cohere on shared rules and beliefs (Dunn and Jones, 2010).

Consequently, individual conceptions and expectations of accountability practices are increasingly regarded as being implicated in the wider cultural and institutional processes. Contrary to institutionalisation processes in environments where a single institutional structure dominates and exerts isomorphic influences, institutionalisation in pluralistic environments requires organisational actors to engage in integrative and adaptive work (Kraatz, 2009). This challenge arises due to the fact that public institutions are expected to respond to diverse and often contradictory institutional expectations in the course of discharging accountability mandates. In doing this, it is crucial for actors to establish legitimacy to extant structures as in turn these affect access to resources and even organisational survival. This challenge implies that actors in pluralistic environments should exercise choice under such multiple pressures. For instance, Dunn and Jones (2010) found that plural logics of care and science in medical education were supported by distinct groups and interests, fluctuated over time and created dynamic tensions about how to educate future medical professionals. The current study considers that multiple institutional and cultural logics have an influence on the professional judgement of accountability actors to the extent of creating variations on accountability practices in different social contexts. These variations are consistent with Ekeh's (1975) theory of two publics discussed below.

2.2.2 The theory of two publics

Ekeh's (1975) theory of two publics postulates that there are two public realms within post-colonial Africa, each with different types of moral linkages to the private realm. Eke terms these publics as the primordial and civic publics. The primordial public comprises families, rural communities, and ethnic and religious groupings (Onuoha, 2014; Egede, 2016) that influence and determine an individual's public behaviour. On the other hand, the civic public is historically associated with the colonial administration and has become identified with popular politics in post-colonial Africa. It is based on civil structures including the military, the civil service, the police, and the executive, judicial and legislative arms of government. The fundamental assumptions upon which these publics are based are believed to have considerable influence on the cultural orientation of societies, institutions, organisations, groups and individuals (Onuoha, 2014).

Despite the two publics being existent within the same society, they appear to be founded on dialectical moral principles. For instance, Ekeh (1975) contends that the primordial public is moral and operates on the same moral imperatives as the private realm while the civic public in post-colonial Africa is amoral and lacks the generalised moral imperatives operative in the private realm and in the primordial public. Under the primordial public, the individual is morally bound to his society in terms of broadened kinship groups (Onuoha, 2014). As Hopper et al (2009) have noted, colonial politics divided people into white imperialists and local inhabitants. It is believed that many African societies regard the colonial state with ambivalence and have had considerable misgivings about its morality, preferring the communal values engendered by Africa's kinship systems. For instance, state determined taxation was regarded as a coercive

practice and a punishment rather than as a citizen's duty. Consequently, this means that state taxes may not be considered as a collective good and corrupt practices and embezzlement associated with such resources may not be resented in the primordial public to such an extent as they would be in the West (Goddard, Assad, Issa, Malagila, Mkasiwa, 2016).

Ekeh (1975) argues that most educated Africans are citizens of the two publics in the same society. Individuals in the post-colony are perceived to belong to a civic public from which they gain materially (presumably through employment) but to which they give only grudgingly. On the other hand, they belong to a primordial public from which they derive little or no material benefits but to which they are expected to give generously and do give materially (Onuoha, 2014).

Accordingly, individuals working in the public sector are perceived as operating in both publics where they have to switch from a moral posture in the primordial public to amoral postures in the civic public (Goddard et al, 2016). The dialectical nature of the social and cultural values arising from the two publics is considered to have immense influence on individuals. For instance, it is claimed that the amoral posture associated with the civic public promotes laziness among African societies. Ekeh (1975) further contends that corruption arises directly from the amorality of the civic public and the legitimization of the need to seize resources from the civic public in order to benefit the primordial public. According to Ekeh, the logic of the moral and amoral dialectics operating within the two publics is that it is legitimate to rob the civic public in order to strengthen the primordial public. Ekeh (1994) identifies two forms of corruption in post-colonial Africa. The first is embezzlement of funds from the civic public or from the government. The second form is more intractable in which the resources of the civic public are diverted for the use of the primordial public by officials and is widely accepted as legitimate (Goddard et al, 2016). It is argued that these forms of corruption are only existent in the civic public.

Public officials who enrich their primordial groupings to the detriment of the civic public are often hailed as heroic. However those who uphold the norms of conduct in the civic public without benefitting local communities are by their impartiality condemned in their primordial public (Goddard et al, 2016). Osaghae (2006) argues that this amorality is conducive to the opportunistic, lawless and corrupt tendencies that characterise the public sector in many post-colonial African countries. While good governance places emphasis on legal/rational rules, this may be contrary to the cultural values of the primordial public which emphasises kinship ties and communal values. Moreover, the civic public is not only by its nature amoral but has participants in influential positions who are expected to employ government resources to further private and communal interest. Corruption might also be perceived to be less of an issue and even justifiable based on the need to subvert resources from the civic public in order to support primordial communities including friends and relatives.

For instance, it is reported that Tanzanian attitudes towards issues such as transparency, corruption and accountability are different to those found in the West (Goddard et al, 2016). Government leaders who act as patriarchs, providing material benefits to local communities, may enjoy considerable respect within society even if the benefits they distribute are corruptly acquired (Lawson and Rakner, 2005; Goddard et al, 2016). Such primordial values are expected

to be consistent with the Zambian context due to the proximity and cultural similarities of the two countries. It is therefore expected that accountability actors, as individuals operating within both publics, may equally be entangled in these cultural dialectics to the extent of compromising their ethical and professional judgement. The blending of institutional pluralism with the theory of two publics provides a useful critical lens for analysing accountability practices and how these are implicated within pluralistic social and cultural environments.

3. Methodology

This study was based on a qualitative research approach that is suitable for exploring the study's research questions. Consistent with interpretive research, a qualitative approach helped to investigate the socially constructed nature of matters under study. In order to explore how social and cultural values may influence the functioning of actors and institutions of accountability, empirical data was collected through archival evidence and semi-structured interviews. Interviews were conducted with respondents drawn from different institutions of accounting, auditing and accountability. Such institutions include offices of the Auditor General (AG) and the Accountant General (ACG), Public Accounts Committee (PAC) of Parliament, the Judiciary, the Anti-Corruption Commission (ACC) and Transparency International – Zambia (TIZ). These institutions are mandated either with the preparation of national accounts, reviewing, auditing and examining of such accounts, advocating for public and financial accountability, reporting and investigating cases of alleged corruption and financial mismanagement, and interpreting the law when such cases are brought for prosecution before the courts of law.

Data collection that commenced in May 2015 was initially based on archival evidence that involved reading through PAC and AG's reports together with treasury minutes from the Office of the Secretary to the Treasury for the period 2010 – 2014. This background study helped to understand the recurrent accountability issues and their potential causes within public institutions. These 'thematic issues' provided useful insights in the course of developing the interview protocol. Based on a purposive sampling approach, interviews were conducted with 24 respondents working within institutions of accountability listed above. The study targeted individuals whose profiles were deemed to be consistent with Ekeh's (1975) theory of two publics. These individuals are those who are educated, work within public institutions of accountability (civic public) and emerge from local communities (primordial public). Such respondents were also regarded to be operating in pluralistic environments since they had to legitimate themselves not only to their employing institutions and professional duties but also to the local communities they operate in. Such primary data collection also helped to draw on actors' internal conversations through close empirical encounters (Yang and Modell, 2013; Modell, 2015).

At the commencement of fieldwork in July 2016, target respondents were informed of the research aim in advance and anonymity was guaranteed to each of them. Further, an agreed time was scheduled to meet with each interviewee and an outline of the research project together with the research protocol were made available at least five (5) working days before the interview. Interviews were also conducted with two confidential informants working within one of the institutions who did not wish to be interviewed through formal arrangements for purposes of their own confidentiality. While the study initially targeted a sample size of 30, the number of

interviewees was influenced by uncontrollable factors on the part of the researcher including limited access. Twenty four key respondents were interviewed, distributed as follows: ten respondents were drawn from the AG's office, four from the ACG's office, five from the ACC, two from PAC, two from TIZ and one from the Judiciary. Fifteen (15) respondents were drawn either at director level or higher while the rest were just below director level.

Out of the total sample of 24 respondents, there were 15 accountants/auditors, 4 economists, 3 administrators and 2 lawyers. In view of the sensitive nature of the subject matter, three respondents requested that the interview should be recorded only through note-taking rather than tape-recording. Interviews took a semi-structured approach where the interview questionnaire provided a general guide but allowed respondents to delve into issues that they considered important regarding the matters under study. To ensure consistency and the comparability of responses, the same issues were covered during each interview (O'Dwyer et al, 2011; Atkins and Maroun, 2015) in terms of the nature of accountability practices and how social and cultural pressures influence actors and institutions of accountability in the discharge of their mandate. Interviews were conducted in English and lasted an average of 50 minutes each. Recording each interview gave the researcher the opportunity to focus on the interview conversation and to examine interviewees' responses (Bryman and Bell, 2007). Recorded interviews also provided the chance to listen to the interview over and over again while transcribing. Audio recordings were transcribed as soon as possible after the interview to enable the observation of emerging themes and the comparison and contrasting with existing ones. Transcripts were subsequently subjected to content analysis. This entailed coding the data in view of recurring themes that were deemed to address the study's research questions and consistent with the conceptual framework. Data analysis was conducted based on identified accountability practices and challenges in order to compare and contrast the experiences of different individuals in their discharge of accountability mandates. The result of the coding process was the generation of a summary for each transcript which assigned the transcript content to different themes aggregated under a set of codes (Silverman, 2011).

4. Findings

In line with the study's conceptual framework, the findings presented below depict accountability practices arising from social and cultural influences. The findings are categorised according to the influence of social and cultural values of each public on accountability and corrupt practices and the subsequent implications on sustainable development.

4.1 Corruption and accountability in the civic public

Corruption and accountability practices within the civic public are associated with cultural shifts due to changes propagated by dispensations in political regimes. In attempting to explain the reasons for the escalation in corruption levels within the country, DHRA explained that Zambia experienced fundamental cultural changes upon becoming a multi-party democracy in 1991. It is believed that low levels of corruption were witnessed in the country during both the Kaunda (pre-1991) and Mwanawasa (2001 – 2008) regimes while the opposite is considered true about the Chiluba regime (1991 – 2001). During the other two regimes (Kaunda and Mwanawasa), actors and institutions of accountability were empowered and supported in their fight against

corruption. Consequently, a culture of fear to engage in corruption prevailed within government institutions during these regimes.

Field evidence indicates that another cause of corruption within the civic public is the lack of commitment from government institutions, including the Executive, in the fight against corruption. It is reported that arms of government often deliberately cut budgetary allocations order to incapacitate institutions of accountability and compromise their effectiveness. DPAAD referred to this amoral posture as 'lack of political will' to fight corruption by government. Nepotism and favouritism are also deemed as undesirable social practices that have promoted the growth of corrupt activities within the civic public. RM argued that lack of accountability may continue to escalate in the country and in post-colonial Africa as long as public institutions continue to be run by friends and relatives of those in government who normally cannot be questioned in case of any suspicions of corruption. Consequently, accountability procedures are compromised and a culture of secrecy has emerged within the civic public where individuals would rather shield close friends and relatives from prosecution than expose them.

Another factor that is believed to have contributed to high levels of corruption especially within the civil service is the prominence of political patronage where political cadres are offered jobs that are supposed to be performed by professionals. Consequently, individuals have been appointed to run public institutions not based on their credibility but solely on political patronage. Such practices compromise accountability practices. DP contended that despite the increase in the number of institutions of accountability witnessed in the country, most of these had been created by government for symbolic purposes as a way of playing to the gallery. He lamented that these institutions are the work of rhetoric by political actors who wish to be viewed as conforming to global practices of good governance while deliberately leaving lacunas that can be exploited to circumvent the accountability system. In corroborating the above account, PD stated that corruption had become an institutionalised way of running business transactions particularly within public institutions. The gravity of the amorality is reflected by the fact that offering bribes to public officials has become an acceptable practice by individuals and firms.

Corrupt practices are equally perceived to be linked to the shift in cultural values being embraced in the country. The emerging competitive lifestyle within the country is believed to escalate the temptation for people to draw resources from illegitimate sources so as to keep up with their colleagues. Competitive lifestyles within with the civic public are believed to explain the escalation in corruption levels. Out of the desire to own property and stay ahead of peers, individuals including accountability actors have embraced amoral attitudes and resorted to engaging in corrupt practices. The implication of the permeation of such cultural values into society is that individuals who operate within institutions of accountability and government structures may be absorbed into this culture – leading to a neglect and abuse of their accountability mandate.

4.2 Corruption and accountability in the primordial public

Corruption and lack of accountability within the primordial public appears to be premised on primordial relations. For instance, acquitting a friend by a court judge or embezzling government resources for the benefit of family relations may not be perceived to be wrong by some

government authorities. RCC reiterated that government Ministers have at some point been acquitted and pardoned of criminal offenses based on their relations and friendships with senior government officials like the President. In support of the above account, ADMAAD explained that primordial relations often prevent accountability actors from fulfilling their mandates in line with their professional values. To the contrary, family and friend relations compromise the professional judgement of accountability actors.

Consistent with Ekeh's (1975) position, social and cultural values within the primordial public suggest that those who embezzle government resources for the benefit of the primordial public may even be praised within society. PRO explained that such cultural values have become prominent in the country in recent years where society cares less about the sources of people's income. Consequently, corrupt individuals have assumed an elevated social status to the extent of being referred to as 'ba mudala' [big man]. Primordial values and practices suggest that giving bribes and kickbacks may be totally acceptable within certain social settings. PALG argued that some cases that are often referred to as corruption and bribery may not really be corruption but just a form of appreciation for the service rendered by the other party. He cited the example of providing gifts in order to obtain a piece of land from traditional leaders. Upon being asked if such practices were acceptable even in public institutions, the accountant was quick to point out that engaging in similar acts within the civic public would be unethical because there are different rules, regulations and procedures of acquiring land from public institutions.

However, the accountant's initial position was fully supported by the SIO who reiterated that African cultural values forbid approaching traditional leaders empty-handed. Instead, one has to approach a chief with a gift that may ultimately pave way for a request for land at a later stage. These dialectical values present great implications in terms of accountability practices within the civic and primordial publics. It is evident from the foregoing paragraphs that practices that are normally regarded as immoral and unethical within financial regulations may be embraced and accepted in the primordial public since they benefit local communities.

4.3 Corruption and its implications on sustainable development

As alluded to in the introduction, the effects of corruption can be devastating including loss of government revenue and a consequent retardation in economic and social development. Corruption equally has an adverse impact on sustainable development since lost income compromises government's ability to meet current and future needs of society. Respondent accounts highlight considerable concerns with the effects of corruption and lack of accountability on national development. For instance, a PAC member lamented that corruption was costing government huge amounts of resources since most contracts awarded to friends and relatives are often abandoned before they are completed. Another member of the PAC added that it is common practice in government circles for contractors to be paid in full before the commencement of works. Unfortunately, most of such contracts are never completed and defaulting contractors are never followed up because they are likely related to senior government officials. Consequently, government ends up losing colossal sums of money that should have gone towards infrastructure development. The PAC member explained.

Corroborating the above account, DSA stated that while K10 million (\$1 million equivalent) of donor-funded resources was embezzled from the Ministry of Health in 2009 by some government agents, the amount currently appearing in court is much lower due to the falsification and disappearance of documentation by agents operating within the investigative system. The above account demonstrates how corrupt practices can be initiated and perpetuated by actors operating within institutions of accountability with devastating effects. Corruption, while benefitting a few individuals in the primordial public, has detrimental economic and social effects to members of both the civic and primordial public. Consistent with the position of many authors including Lederman et al (2005), Lawal (2007), Yeganeh (2014) and Otusanya et al (2015), the above accounts highlight the adverse effects of corruption to economic and social development. The accounts equally demonstrate how corruption, leading to substantial losses of government revenue, would compromise sustainable development and the welfare of society at large due to its negative impact on economic performance and societal welfare (Everett et al, 2007; Akbar and Vujic, 2014).

5. Discussion of findings

This study attempted to understand the influence of social and cultural values on corruption and accountability practices and the functioning of actors and institutions of accountability. The study drew on the concept of institutional pluralism and Eke's (1975) theory of two publics to depict how these actors and institutions may find themselves in situations where they have to respond to multiple institutional pressures as they attempt to legitimate themselves to different social pressures. In terms of institutional pluralism, the paper has demonstrated the multiplicity of social and cultural values and practices within Zambia's society. Such an environment entails that accountability actors have to legitimate themselves to multiple cultural and institutional logics and normative orders. As Kraatz (2009) points out, actors and institutions operating within pluralistic environments find themselves playing in multiple games with multiple rules that may not necessarily be in tandem with each other. Field data suggests that while contemporary accountability practices like good governance are promoted globally, these may be questioned within certain societal and cultural settings that embrace kinship values. Such a scenario carries the risk that while actors and institutions of accountability may wish to fulfil their duties in a professional manner, they may equally find themselves at variance with certain traditional values and beliefs.

Eke's (1975) theory of two publics equally helped to shed light in the course of analysing differences in the cultural effects on accountability and corrupt practices. As discussed in earlier sections, the key characteristic of the primordial institution is a strong moral purpose including a moral responsibility on the part of individuals to ensure collective wellbeing (Goddard et al, (2016). The study has demonstrated that the dialectical nature of social values and practices implicated within the two publics entails that actors and institutions of accountability have to straddle between the civic and primordial publics in the course of discharging their duties. Within the civic public, various institutions of accountability have been put in place to promote accountability and fight corrupt practices. Paradoxically, corruption and lack of accountability appear to go unabated and at times even perpetuated by these institutions. The amoral posture

prominent within the civic public is seen to lead to opportunistic, lawless and corrupt tendencies where resources are embezzled from government agencies for the benefit of individuals, family and friends. Several field accounts epitomise this tendency including the scandal involving donor funds at the Ministry of Health where different accountability actors collaborated to falsify and obliterate accounting evidence. Strangely, such corruption scandals are carried out not only with the full knowledge of government officials but also with their absolute protection. These jointly-orchestrated activities are often done with the promise of sharing the proceeds of corruption among different participants.

Equally disturbing is the role played by actors and institutions of accountability in facilitating corrupt practices through nepotism and political patronage. In complete dereliction of their accountability mandates, senior government officials are reported to engage in and perpetuate corruption and bribery through collusion with junior officers. Even in instances where friends and relatives are brought before courts of law for allegedly engaging in corrupt practices, a number of reports indicate that certain actors and institutions of accountability go to the length of shielding accused persons from prosecution. In other instances, convicted individuals have been pardoned of their crimes by institutions including the Presidency. Some Presidents, for instance, have even embraced and escalated corruption as an acceptable cultural value even within public institutions to the extent that those fighting corruption have not been supported by such regimes. The case in point is the Chiluba regime (1991 – 2001) where corruption was almost institutionalised and institutions of accountability were deliberately underfunded as a means of incapacitating them. Such regimes have been associated with the promotion of undesirable practices including nepotism, favouritism and political patronage as guiding factors in the appointment of individuals to run civic institutions. At the core of such regimes, corruption and lack of accountability exist without being challenged.

Within the primordial public, corrupt activities appear not as criminalised as in the civic public. To the contrary, it seems normal and acceptable that resources can be stolen from government agencies for the benefit of members of the primordial public including traditional leaders, friends and relatives. This lack of accountability is also explained by the fact that the primordial public appears to be guided by a different set of accountability norms and values from those in the civic public. The findings reported by this study suggest that corruption may be embedded within the social values of local communities (despite not being regarded as corruption – an evil). This position is depicted by multiple accounts indicating that individuals who have accumulated wealth through unethical means are in fact adored in the primordial public rather than despised. Corrupt individuals who act as patriarchs, providing material benefits to the community, appear to enjoy considerable respect within society despite the benefits they distribute being corruptly acquired (Lawson and Rakner, 2005; Goddard et al, 2016). An elevated status has been conferred on such individuals and prestigious titles given to them within local communities to the extent that even young men are referred to as '*ba mudala*' [big man]. Such dispositions entail that despite the belief in sound accountability and governance practices by individuals running institutions of accountability; their embracing of primordial beliefs makes accountability practices to look alien in their operating environment. In order to legitimate themselves to local

communities, these individuals may elect to disregard their professional values and ethics and participate in the embezzlement of public resources. Such dialectical cultural values are clearly detrimental to the achievement of improved financial and public accountability.

6. Conclusions and recommendations

The foregoing findings present considerable implications of lack of accountability and corrupt practices on sustainable development. Field accounts and the extracts from the AG's reports indicate that colossal sums of public resources are lost each year through deliberate corrupt practices. Instances of unexplained expenditure, financial misapplication, unaccounted for revenue and undelivered materials have led to the loss of huge amounts of government resources that could otherwise have gone towards infrastructure development including schools and hospitals. The loss of such exorbitant amounts equally creates inequality among citizens as resources intended for enhancing the lives of the majority are diverted from the national treasury for the benefit of individuals. Consequently, corruption and inequality appear to feed off each other as they create a vicious circle between corruption, unequal distribution of power and of wealth in society. What is worrying is that these corrupt acts appear to be accepted and thrive within government institutions and society at large. For a country like Zambia that heavily relies on revenue from the sale of copper, the loss of such revenue puts the country and its citizens at great risk in terms of sustainable development. A depleting revenue source like minerals entails that government resources lost today cannot be recovered in future years and generations. There is increased need to ensure that sound accountability frameworks, structures, frameworks, institutions and values are instituted for purposes of fighting corruption in order to achieve sustainable development.

From an accounting perspective, this scenario calls for increased advocacy on good governance, encouraging globally and locally accepted accountability and reporting frameworks, and holding actors and institutions of accountability to account for their actions. In view of the dialectics in social values emerging from the two publics, such an accountability mechanism would require integrating globally and locally acceptable accountability practices that promote sustainable development for the benefit of the majority. Evidently, the issue of corruption is a not only an economic and political problem but equally a social and cultural vice that requires the accounting community to play its role (Everett et al, 2007). This study contributes to the literature in several ways. The paper is among the first in accounting research to draw on institutional theory and Eke's (1975) theory of two publics to investigate how social and cultural norms and values may either promote or impede accountability practices.

This is a novel approach for understanding accounting and how social values may be implicated within accountability practices. Such an approach helps to understand that good accountability and governance mechanisms may not be globally effective but need to be modified and tailored to suit the needs of local communities. The study is also among the first to draw on primary evidence from actors working within institutions of accountability, a feat not common in accounting research (Noussi, 2012). Unlike relying solely on archival evidence, such a methodological approach helps to understand accountability challenges by drawing on internal

conversations with actors themselves through close empirical encounters (Yang and Modell, 2013; Modell, 2015). While a growing body of literature depicts lack of accountability and corruption mainly as political and economic problems, this study contributes to the literature through explicating corruption and lack of accountability as predominantly social and cultural problems. Accordingly, the study contributes towards filling the gap of undertaking accounting research of a critical nature focused on African contexts (Rahaman, 2010).

This study is not without its limitations. Firstly, it must be noted that there are considerable difficulties associated with collecting primary data on corrupt activities because corruption is, by its very nature, of mutually beneficial dishonesty and very difficult to investigate. Accordingly, the current study relied heavily on accounts emerging from actors working in institutions of accountability rather than from individuals that engage in corruption themselves. Consequently, it is likely that some respondents could not freely express themselves for fear of ramifications from political authorities. This is evidenced by some respondents electing to be interviewed from confidential locations. Future research could attempt to draw on the experience of retired employees of institutions of accountability who would be expected to speak with much more independence on matters of accountability than employees still in service.

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