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### Transforming the public sector

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## TRANSFORMING THE PUBLIC SECTOR: 1998-2018

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Key Words: neoliberal; public sector research; new public sector; theorisation.

### ABSTRACT

**Purpose:** An evaluation of public sector research in the 1998-2018 period

**Design/methodology/approach:** The use of extant literature of this era to study theorisation of, and findings of, public sector research.

**Findings:** This is a vibrant field of a study in a wide range of study settings and with many interdisciplinary studies. The influence of NPM is pervasive over this period. There are numerous instances of innovations in study settings, in key findings and the approach taken by investigators.

**Research limitations/implications:** This paper is focussed on three key journals in the field of qualitative research. It is not a comprehensive review of all literature in this period.

**Practical implications:** This study also explored the relevance of academic research of this era to policymaking by governments.

**Originality/value:** This paper will be of interest to established and emerging scholars of public sector accounting. It will also be of interest to doctoral students in this field. This paper offers a distinctive critique of theorisation of public sector accounting research. It reveals the dominant theoretical reference points in use during this period and observes the increasing tendency for theoretical pluralism to investigate complex study settings.

Key Words: neoliberal; public sector research; new public sector; theorisation.

## Introduction

In the closing years of the twentieth century and the early years of the twenty-first century, public sector organisations were fundamentally transformed on an almost global scale. This took place in countries as diverse as the UK (Hood, 1991,1995) and Ghana (Uddin, S. and M. Tsamenyi, 2005), and in sectors as diverse as healthcare, universities and prisons. Much of what we now observe in terms of managerial structures and processes in these settings would have been unrecognizable and possibly unpalatable even two decades earlier. To examine this transformation, we have been selective in terms of both the overall period and the contributions considered. To paraphrase Hacking (1991), the period 1998 to 2007 suits us, at least as a starting point. The exact start date is somewhat arbitrary, the year in which a special issue of this journal and on this topic was published. The ensuing decade was such an important time of transformation for the public sector around the world, notwithstanding earlier changes, that we focus our attention primarily on this period. However, in the interests of assessing the maturing of the field as well as innovations within it, we also consider the subsequent decade, albeit in less detail.

Our primary aim in undertaking this task is to review the scope of the academic accounting literature during this period. In so doing, we also examine the diversity and extent of changes to the public sector during this period. We do not seek to detail every policy reform undertaken in this era, and nor do we attempt to evaluate the effectiveness of such policies. We exclude much to sharpen our focus. Five themes frame the paper. First, we examine the increasing ascendancy gained by neoliberalism in the period we examine. The term itself is often overused, and at times the diverse and contradictory nature of the phenomenon is overlooked. Nevertheless, it still serves as a convenient shorthand for highlighting one of the key aspects of public sector reforms over recent decades. We document the emergence of this rationale in the UK, which became a prime mover in advancing the case for new waves of managerialism in public sectors worldwide. Second, a Research Design section is included which explains the approach adopted in identifying and analysing papers for discussion. Third, we identify five key approaches or strands of thinking in studies of public sector reform. These are not intended to be exhaustive, and no doubt other ways of compartmentalising the literature are possible. We suggest, however, that they provide a useful heuristic for analysing a literature that is voluminous to say the least. Fourthly, we explore key findings and identify gaps in the accounting literature on public sector topics by focussing on articles published in *Accounting, Auditing and Accountability Journal*; *Accounting, Organizations and Society*; and *Critical Perspectives on Accounting*. We also use *Financial Accountability & Management* the leading research journal which is focussed exclusively on public sector accounting, as a reference point in our considerations.

We focus first on the period 1998-2007, and in the following section we focus on the period 2008-18. We note the theoretical pluralism of much of the research on the public sector across this period (Jacobs, 2012, 2016) as championed by the Editors of *Accounting, Auditing and Accountability Journal* (Guthrie and Parker, 2004; Parker and Guthrie,2009). Finally, in conclusion, and across both decades, we see the tendency of governments to prefer the expertise of management consultants to that of university academics in developing policy (Lapsley, 2009).

## **The neoliberal agenda**

Neoliberal thinking is not a unified doctrine and it has many distinct strands. As Davies (2017) has neatly summarized, one of its key threads is the attempt to replace political judgement with economic evaluation, including but not exclusively the evaluations offered by markets. As both he and other perceptive commentators on neoliberalism such as Peck (2010) have remarked, this was a reimagining of the state, rather than an attempt to shrink it. The state does not necessarily or always cede power to markets, but increasingly justifies its decisions, policies and rules in ways that are commensurable with the logic of markets. Put differently, traditional forms of public service delivery are to be transformed by introducing markets where hitherto they did not exist, by imposing competition on providers, and by constructing citizens as consumers.

Neoliberalism emerged in a particularly pronounced form in the 1980s, and it remains a powerful force in the contemporary world even as many reforms promoted in its name exhibit powerful and contradictory centralizing tendencies. The rise of the neoliberal state coincides with concerns over the size of the state (Hughes, 1994) and the emergence of the New Right, which sought to break the post-World War II consensus on the omnipresence of the state in many spheres of public life. The neoliberal state was depicted as one in which the role of central governments changed substantially. The state was no longer to be the sole and unique agent of progress. Instead, neoliberal reforms sought to autonomise the social sphere by giving the state the role of promoting and overseeing competition in the name of efficiency and choice (Self, 1993). Striking moments exemplifying the rise of the neoliberal state include the election of Margaret Thatcher in 1979 in the UK, and the activities of the New Zealand government's model of radical reform (Boston *et al.*, 1996). There is also a sense of collaborative influences between world leaders on the promotion of neoliberal values. Thatcher reflected positively on Reaganomics and the influence of President Ronald Reagan on reform programmes (Thatcher, 1993, p.739). Indeed, the messianic advocates of this brave new world of marketization, privatisation, and competition were many. The following comment, by Minford (1991, p.73) is illustrative:

... having experience of political pressures shows that if something is produced by central or local government, it is very hard to avoid the addition to it of substantial monopoly power or protection. The only remedy is for production to be privatised and, simultaneously for any residual monopoly power to be broken up, with protection to be removed: in short simultaneous privatisation and competition.

This denunciation of the state and the advocacy of markets and competition with their attendant metrics as a mechanism for public service delivery has been described as one of the most significant features of public policy in the 1980s and 1990s (Barry, 1991). According to Barry, this change in thinking had reasserted the intellectual respectability of the market exchange system as a social institution, as it turned policy makers away from discussions of market failure. This influential critique of the post-World War II consensus amongst policy makers led to the politics of the New Right and its policies of markets and competition being regarded as the "natural order" in government policy and in everyday life. Johnson (1991, p.227) expressed this as follows:

... the baselines of economic policy have been decisively moved towards market principles... Whilst it is still too early to reach firm conclusions about the extent to

which this neoliberal type of economic policy will turn out to be irreversible, it seems unlikely that a full-blooded version of Keynesian demand management could be restored.

While Johnson voiced some hesitation regarding the significance of neoliberal policies in the early 1990s, more recent commentators have reaffirmed the durability and entrenchment of neoliberal ideas at the heart of government (Davies, 2017). However, the prevalence of neoliberal thinking in policy circles is not without challenges and difficulties. Initially, the advancement of neoliberal thinking (on economics, price mechanisms and governance) was justified by reference to a liberal ethos (of individualism, freedom, and citizen's rights), but gradually the advocacy of neoliberal thinking has become self-referential, and the assertion of the merits of markets has come to be regarded as sufficient *in itself* without any reference to its liberal ethos.

The impact of this largely uncontested ascendancy of neoliberal thinking and marketization has been profound. Indeed, it has extended beyond the public sector to include not-for-profit arts institutions, such as museums, art galleries (Carnegie and West, 2005). While the transformative effects of marketization have brought about changes to structures for the delivery of public services, they also introduced an overt and persistent managerialism. Private sector practices and the corporate entity became the preferred mechanisms and organisational form for the public sector. Accrual accounting exemplifies this zealous attempt to align the public sector with the corporate world. This specific reform has been a key component in the attempts to transform the public sector in ways consistent with neoliberal principles (Ellwood and Newberry, 2007). However, its adoption has been criticised, and deleterious outcomes identified. For example, its implementation in New Zealand led to the erosion of resources in central government departments (Newberry, 2002). This transformation of the public sector has implications beyond the departments affected, not least for the everyday lives of citizens. The felicitous interlocking of quantifying, economizing, and marketising have produced a world in which it appears that no domain of human endeavour can escape (Kurunmäki *et al.*, 2016).

## **Research Design**

The focus of this paper is on a critical evaluation of the literature on public sector accounting. In this study we define public sector literature as publications on government (national, state or local), government agencies, state-owned enterprises, major public sector institutions (such as health services) and sectors which work closely with, and which receive funds or managerial directives from government (such as universities). There are a wide range of public interest organisations which are variously described as non-profit organisations, associations, charities or non-governmental organisations. These are excluded from this study on the grounds that this sector of the economy exhibits considerable heterogeneity and merits a study in its own right. This study includes a review of theoretical approaches, identifying key areas of the public sector which have been researched and the findings of these studies.

The study has been undertaken in two phases:

1. An examination of five theoretical approaches which are pertinent to researching public sector issues. These theories have been deployed in research in the period covered by this study. We expect that these theories will continue to be used by public sector researchers in the future. In compiling this material, we cast our net wider than the

material analysed in the literature review (as discussed next). This material includes the identification of five Highlights papers as exemplars of these different theoretical approaches. These are five key approaches or strands of thinking in studies of public sector reform. They are not intended to be exhaustive, and no doubt other ways of compartmentalising the literature are possible. We suggest, however, that they provide a useful heuristic for analysing a literature that is voluminous to say the least.

2. An analysis of articles on public sector accounting in *Accounting, Auditing and Accountability Journal* (AAAJ), *Accounting, Organizations and Society* (AOS) and *Critical Perspectives on Accounting* (CPA). We also use *Financial Accountability & Management* (FAM) as a reference point in our considerations. The papers selected reflect the authors' personal reflections on what constitutes interesting contributions to the field of public sector accounting. This analysis covers two periods:
  - 2.1 The early period of public sector research from 1998 to 2007
  - 2.2 The later period from 2008 to 2018.

These different sections are based on (2.1) a period of high intensity of public sector research and (2.2) a more reflective discussion of the nature and scope of public sector research. The analysis of the above material has focused on (a) theoretical approaches (b) important research findings. This analysis is focused primarily on (1) government (2) health care (3) universities and (4) audit. While (1), (2), and (3) are distinct sectors of the public sector and (4) is a functional activity, these four strands represent important areas of innovation in public sector research. In (2.1) we explore key findings and identify gaps in the accounting literature on public sector topics. In (2.2), our primary aim is to offer some indicative observations on the maturing of the field, as well as innovations that have been emerging recently. Echoing Lakatos (1970), albeit loosely, we suggest that the field overall across this period can be viewed as a "progressive" research programme, one in which there is continuity in terms of the theoretical frames deployed, alongside significant innovation in terms of domains and topics.

Table 1 shows the breakdown of articles published in our target journals for the periods 1998-2007 and 2008-2018. These publications include original research articles or review papers but not poems or short comments. In this analysis, we include the number of public sector papers published in *Financial Accountability and Management* (FAM), the principal research journal devoted to public sector research (Broadbent and Guthrie, 2016) as a reference point. These results show that public sector research is dominated by FAM, AAAJ and CPA, with a modest proportion of publications on public sector topics in AOS. AAAJ had significant numbers of publications such as a special issues on Public Private Partnerships in 2003, on Cities in 2010, and on Austerity in 2015. While there is a decline in the overall proportions of public sector articles in AAAJ and AOS in the second decade, the public sector publications in CPA have increased outright and as a proportion of total CPA publications. A major feature of this pattern of growth at CPA has been a continuing interest in subjects like universities and privatisations. It has also initiated numerous special issues which focus on public sector topics. This includes material on public sector topics in emerging economies which were published over two regular issues in 2016, a special issue on popular culture which had significant government influences

in 2016, alongside more typical special issues such as public services accountability and governance in 2013 and also an issue on change in public service organisation and delivery of services in 2014.

Table 1. Distribution of Public Sector Articles Published in Accounting Journals

	1998-2007	2008-2018
Accounting, Auditing and Accountability Journal (AAAJ)	48*	55*
Accounting Organizations and Society(AOS)	14**	6**
Critical Perspectives on Accounting(CPA)	50***	82***
Financial Accountability and Management(FAM)	198	212

Notes: \*15% of total AAAJ publications 1998-2007; 5% of total AAAJ publications 2008-2018

\*\*4 % of total AOS publications 1998-2007; 1% of total AOS publications 2008-2018

\*\*\*12% of total CPA publications 1998-2007; 15 % of CPA publications 2008-2018

### **Theorising public sector transformation**

The diffusion of neoliberal ideas, together with their accompanying toolkit of devices, has transformed the public sector, and attracted much attention from accounting scholars. For the purposes of exegesis, we identify five somewhat distinct sets of writings, as follows: New Public Management; Governmentality; Reform Processes; ANT; Institutional Theory. We examine the key concepts of these different sets of writings, together with some of the criticisms that have been levelled at them. We also include exhibits of key articles, which we *highlight* as illustrations of these different research approaches.

#### *New Public Management (NPM)*

The expression NPM was coined by Hood (1991). It referred to the mimicry of private sector practices (on management structures and styles, on ownership models and the focus on

accounting practices and quantification and performance management within private sector organisations). Writings on New Public Management (NPM) have been extremely influential, even if it can no longer be described as “new”. It is often described as a set of management techniques and practices, which have now achieved global significance. We reflect on why NPM may have exhibited resilience in the face of persistent criticism over both the rigour of NPM thinking and the effectiveness of NPM policies. We conclude the discussion by the selection of a Highlights paper on NPM, written by Pollitt in 2007 which contains many of the features that attract both admiration and hostility in equal measure.

The criticism of NPM as “a-theoretical” has been a relatively persistent critique of NPM studies over the years. However, Hood (1991) astutely identifies two of the intellectual antecedents of NPM: first, new institutional economics, with its focus on public choice, transactions cost theory and principal agent theory; and second, “new wave” scientific management studies, which continue to inform policymakers. An interesting exposition of the theoretical underpinnings of NPM is presented in Boston *et al.* (1996), which situates it within what it describes as positivist and instrumental views of how organisations function.

A separate issue is the extent to which NPM has achieved for so many the status of being self-evidently the guarantor of improved efficiency and effectiveness when compared to traditional government bureaucracies. Of course, periodisation matters when trying to assess such matters. However, there is evidence that at least the more extravagant claims of NPM are unfulfilled, and that its self-evidence should be called into question. An investigation by Kirkpatrick *et al.* (2018) has revealed inefficiencies and cost overruns in hospitals which had external management consultants advising them on improving efficiency. Similar research results have been obtained by Hood and Dixon (2016) in their studies of 30 years of NPM.

Given these outcomes, it is reasonable to consider how NPM has achieved such resilience and authority. Part of the reason resides, as Rose and Miller (1992) have argued, in the ways in which it helped coalesce the dissatisfactions of so many, from so many different domains. It was not only the “right” that was dissatisfied with bureaucracies, but radicals, sociologists, civil libertarians and many others. The managerialisation of public sector entities went hand in hand with the managerialisation of life and lifestyle that proliferated at the intersection of often competing political ideals. Also, NPM ideas proved irresistible to governments, for they opened up a distance between political responsibility and service delivery and its management. It may well be the case that NPM is unduly simplistic as a narrative, but equally it may be that this simplicity provides much of its suasive force. In any event, as Hood (1991) helpfully demonstrated, as a narrative it is made up of a number of interlocking and complementary components: the unbundling of the public sector into corporatised units organised by product; more contract-based competitive provision, with internal markets and term contracts; increased stress on private sector management styles; more stress on discipline and frugality in resource use; visible hands-on top management; explicit formal measurable standards and measurement of performance and success; and greater emphasis on output controls.

The 1991 article by Hood, was a reflective piece on what had been happening in the 1980s in the UK. The 1995 article by Hood positions NPM in an international context. There have been subsequent attempts to revise, to finesse or to build on the basic Hood model. And, indeed, Hood’s observations as a commentator have had him mistakenly presented as an *advocate* for NPM practices. But Hood’s 1991 descriptor endures. In part, this essential simplicity of the basic Hood model must have considerable appeal to policy makers as



something to which they can readily relate. While NPM has been criticised for its simplicity (Haque, 2007), this attribute is arguably a most important dimension in its resilience and appeal to practitioners and the policy making communities.

Nevertheless, in the 1998-2007 period there were many attempts to announce the demise of NPM and the emergence of a new “post-NPM” world and there are still commentators who regard the public sector sphere as being gripped by a ‘post -NPM’ era (Steccolini, 2019). One such attempt was made by Jones (2001) in the International Public Management Network(IPMN) newsletter in which he said the experimentation with NPM had run out of steam. This casual observation was not substantiated by significant evidence. A more substantive critique was offered by Osborne (2006) in which he observed the prevalence of public sector organisations working together in networks which made governance more important than management. This is an interesting argument. But there is an alternative interpretation which suggests networks did not replace organisations focussed on NPM practices, but they emerged in parallel and the network mode did not replace NPM – it just made it more complicated. A different critique was made by Dunleavy *et al.* (2005), in which they argued that the internet had effectively replaced NPM, a claim that lacks substance, not least as Hood (1991) identified IT as a crucial enabler of NPM initiatives. The mobilisation of information technology was indeed a key factor in the rise of NPM. By 2007, NPM was being labelled as a failure because its implementation was proving problematic (Haque, 2007). At the same time, in our Highlights paper, Pollitt (2007, p.113) observed:

... the NPM is not dead, or even comatose...Elements of NPM have been absorbed as the normal way of thinking by a generation of public officials.... NPM must be accounted a winning species in terms of its international propagation and spread.

Regardless of one’s predispositions, Pollitt’s arguments merit consideration, not least as he is one of the leading researchers on Public Management across this period. Also, it may well be that it is the very embeddedness and taken-for-granted nature of NPM in so many aspects of personal and organisational life that may make it seem almost invisible.

#### Exhibit 1: The New Public Management

Title of Paper	The New Public Management: An Overview of Its Current Status
Author	Christopher Pollitt
Type of Paper	Discussion paper
Research Approach	Documentary analysis
Theoretical Perspective	NPM
Key Findings	<ul style="list-style-type: none"> <li>• the NPM is not dead or even comatose</li> <li>• Elements of NPM have been absorbed as the normal way of thinking by a generation of public officials in the core states</li> <li>• NPM must be accounted a winning species in terms of its international propagation and spread</li> </ul>

Quote	“You cannot see, touch, smell or hear the NPM. It is a rhetorical and conceptual construction and, like all such constructions, it is open to re-interpretation and shifting usages over time.” p110
Source	Administratie si Management Public 2007, vol 8, pp 110-117

In the 1998-2007 period, New Labour continued with NPM policies. Commentators have suggested that the New Labour Government of 1997 to 2010 was rather closer to the policies of predecessor governments than commonly thought. Thus, Smith (2003) and Perri 6 and Peck (2004) identified commonalities with previous administrations and identified the New Labour governments devolution of powers from Westminster to Northern Ireland, Scotland and Wales as particularly distinctive. Also, advisors within the New Labour administration affirmed this continuity (Diamond, 2011; Taylor, 2011) Indeed, Matthew Taylor commented on his own role as the architect and advocate of NPM in New Labour’s Governments (Taylor, 2011). Thus, the so-called demise of NPM may have been achieved by sleight of hand. In the UKs New Labour Government from 1997-2010, there was an enthusiastic adoption and endorsement of NPM, albeit rebranded as “modernisation” (Bergstrom and Lapsley, 2017).

### *Governmentality*

In an earlier section of this paper, we noted the pervasive nature of calculative practices which impinge on so many dimensions of life. As Miller (1990) remarks, the state or government can be regarded as an assemblage of practices, techniques, programmes, knowledges, rationales and interventions. In this interpretation of “the state”, there is a composite reality which arises from networks of practices and rationales and which seek to programme and intervene in social and economic life. For heuristic purposes, this assemblage can be distilled into two components or strands. First, there is the domain of programmes or rationalities, that articulate the objects and objectives of government, the “what” and the “how” of governing. Second, there is the domain of technologies, a disparate body of instruments or devices through which the objects and objectives of governing may be realised. Central to these are the multitude of calculations and forms of counting that are so fundamental to NPM.

A closer examination of Miller’s (1990) articulation of the concepts of political rationalities and technologies, and their interrelatedness, demonstrates why this framework is particularly pertinent to the study of public sector accounting. Within the domain of political rationalities are fundamental statements of how public life and government should be conducted. But there are also more specific articulations of particular domains of economic and social life, including the regulation of these spheres of activity. On the other hand, technologies offer the means of operationalising such dreams and schemes. It is through technologies that policy makers and political leaders seek to deliver and realise “abstract aims,

such as order, efficiency...” (Miller, 1990, p. 317). Accounting is at the heart of such aspirations and interventions, as Miller (2001, p. 394) states:

“(accounting) is always intrinsically linked to a particular strategic or programmatic ambition... to increase efficiency, to promote economic growth, to encourage responsibility, to improve decision making, to enhance competitiveness...”

So, particular techniques of economic calculation, for example value for money, can be accorded key roles and significance with political argument. The linkages between these two strands may be facilitated by common rationales or common vocabularies (such as “Modernising Government”) that facilitate translations of particular mechanisms and enable associations among a variety of agents (Miller & O’Leary, 1987). Indeed, Miller (1990, p.333) argues that there is an essential reciprocity between the programmatic and technological aspects of government, although we need to be mindful that such assemblages may be temporary, fragile, and relatively localised (Miller and O’Leary, 1998).

The culmination of these calculable practices is the making of the activities of persons, organisations and activities visible and governable, fostering the calculated management of economic and social life (Rose and Miller, 1992). The object (and subject) of these measurements becomes surrounded by calculative norms, standards and measurements (Miller and O’Leary, 1998). The calculable person facilitates the pursuit of social order and economic efficiency as a locus of visible, measurable traces of human action and interaction in the conduct of everyday life. Our highlights paper by Kurunmäki and Miller (2006) deploys ideas of the calculable person and governmentality with the concept of hybridising, thereby showing the merits of theoretical pluralism where synergies exist.

#### Exhibit 2: Governmentality

Title of Paper	Modernising Government: The Calculating Self, Hybridisation and Performance Measurement
Author	Liisa Kurunmaki and Peter Miller
Type of Paper	Research Paper
Research Approach	Documentary analysis
Theoretical Perspective	Governmentality, Calculable PERSOS, Hybridity
Key Findings	<ul style="list-style-type: none"> <li>• Hybrid expertise emerges as professions are under attack</li> <li>• Multiple performance indicators confound vague organisational boundaries</li> <li>• Pressures of, and on, the calculable self at the centre of this reform</li> </ul>
Quote	“The battle cry of Modernising Government is as reassuring to reformers as it is incontestable to those who have to make it work” p.16
Source	Financial Accountability & Management, 22(1), February 2006, pp 87-106

### *Reform Processes*

The reform processes literature has numerous strands, but the principal contributions to this literature considered here are: Brunsson (1989; 2006) on “Organisational Hypocrisy”; Brunsson and Olsen (1993) on “Reform Processes”; Brunsson (2006) on “Mechanisms of Hope” and Brunsson (2009) on “Reform as Routine”. Collectively, this body of work mobilises key concepts to investigate the phenomenon of reform processes. These concepts enable the identification of important behaviours by agents of change, and the significance of the organisational context, particularly in politicised institutions. These concepts provide a powerful lens for the scrutiny of public sector reforms. They are discussed next, followed by an examination of our Highlights paper by Lapsley (2001) which used the work of Brunsson to study clinical budgeting in hospitals.

In this literature, rationality is presented as the idea most likely to appeal to policymakers and managers intent on reform. It is argued by Brunsson and Olsen (1993, p.83) that a rational plan has most appeal, even if it is unworkable or at least difficult to achieve in practice:

“The rational model has far greater competitive power in the world of ideas than in the world of action.”

This may mean that opponents find it difficult to argue against it, while advocates overlook its weaknesses or shortcomings. The rational model has intuitive appeal, however challenging it is to identify objectives, preferences, alternatives, and possible outcomes in fine detail (Brunsson and Olsen, 1993). Means-ends relationships are what managers like to believe in, however distant they may be from the reality of organisational life. And, as the reform process proceeds to become increasingly fraught, organisations are likely to seek new solutions which are more appealing than the reality of reform (Brunsson, 2009).

This reform process is depicted by Brunsson and Olsen as both inevitable and never ending. That statement of reform processes embraces a range of dimensions of reform implementation. This includes the intent of the reformers; the success or failure of reforms; the organisational memory of reforms; the willingness of participants in reform processes to deny failure as an act of hypocrisy. The change agents who articulate and advocate new reforms often exhibit convictions over how things should be done and what constitutes the best way forward for organisations. This applies to the template for reforms. It also applies to the implementation plan for these reforms. Further, it applies to the nature of the problems they face and the situations they seek to reform. This does not inhibit modernising reformers whose convictions make them relentless modernisers.

Regarding success and failure, Brunsson (2006) has argued that the reform which is most likely to succeed is one which would have occurred in any case, or which has already occurred. A major issue in the determination of success or failure of reforms is that the rules for what we want and what we say are often different from the rules for what we do (Brunsson

2006). In his discussion of organisational hypocrisy, Brunsson (1989) distinguishes between what organisations talk about, what they decide, and what they actually implement. As Brunsson (1989) has elaborated his idea of organisational hypocrisy: if people who place demands on organisations attach importance not only to the organisation's actions, but also to what is said and decided, the organization can meet some demands through talk, others through its decisions, and yet others through action – thereby (to some extent) satisfying three conflicting demands. This inconsistency between talk, decisions, and actions fosters organisational hypocrisy, and clouds judgements about what constitutes “success or failure”.

In Brunsson's view (1989, p.195), organisational hypocrisy is prevalent in political organisations:

Instead of independence, the organisation's dependence on its environment is emphasised. And instead of having clear boundaries with the environment its borders are vague, or so general as to not distinguish the organization from the environment at all. The organization is part of the very environment, which is going to judge it. This, and not because the organization produces action for its environment, is why it can appear valuable.

In a separate but related study, Brunsson (2006) introduces the idea of “Hope” in organizations. He observes that, despite all experiences of messy situations and practical failures, reformers cling to the principle of rationality in their presentations to organisations and their intentions for organisations. This means modernising reformers are imbued with Hope that their rational solutions will prove workable in the end. Indeed, in Brunsson's terms, the rational organisation may embrace Hope as part of its culture to maintain its projection of a rational world despite its inconsistencies with events and practices. This makes reformers relentless modernisers with strong beliefs about what can and should happen in organisations.

This Hope may be sustained by organisational forgetfulness. A key element of organisational memory is organisational forgetfulness (Pollitt, C.,2000, Brunsson, 2009). Perhaps perversely, there are numerous factors that both promote organisational forgetfulness and simultaneously promote new reforms. These factors include labour turnover, especially of senior or top management, and the use of management consultants whose contact with organisations may be limited to short yet intense development activities which do not rely on organisational memory. Also, the nature of reform proposals is inherently conducive to organisational forgetfulness. This occurs where the project offers a simplified vision of an expected organisational reality which is likely to alter as the implementation proceeds. During this implementation there may be increasing awareness and concern over practicalities. As these practical problems become evident, there emerges an organisational forgetfulness about the original reform proposal, which may trigger yet another reform.

This perspective on reform processes informed the Highlights study by Lapsley (2001) – see Exhibit 3. This study examined how the behaviour of modernizing reformers may offer an explanation for attempts to determine whether there is evidence other than that of accounting failure in clinical budgeting initiatives. In this context, accounting failure is defined as: situations where hospital doctors were unwilling to accept the usefulness and relevance of clinical budgets to their everyday existence, and where hospital doctors refused to act on this information in discharging their duties.

This study gathered evidence of relentless modernising reformers, a more nuanced interpretation of how hospitals work, of organisational forgetfulness, and of the effective implementation of clinical budgeting systems where doctors did not feel their identity was

threatened by these novel calculative practices. This was a longitudinal study which meant it was possible to track clinical reactions from resistance to acceptance. While the reformers persisted with their talk of the second initiative in this area, this was dismissed by the clinical staff who used the initial form of clinical budgeting in a manner which did not intrude in their clinical practices, and which gave the clinicians both greater control over the resources they required and simultaneously protected the majority of clinical staff from engagement with the managerial hierarchy within the hospital. This was a case of the clinicians accepting these accounting practices by asserting their own interest to preserve their concept of care.

Exhibit 3: Reform Processes

Title of Paper	The Accounting–Clinical Interface— Implementing Budgets for Hospital Doctors
Author	Irvine Lapsley
Type of Paper	Research
Research Approach	Longitudinal case study. Interviews, documents and observation.
Theoretical Perspective	Reform processes
Key Findings	<ul style="list-style-type: none"> <li>• Relentless modernisers press for change without a nuanced understanding of organisational processes</li> <li>• Previously clinical budgeting systems were regarded as problematic – this evidence shows they can work</li> <li>• The need for longitudinal studies of reform processes to fully investigate trajectories of change</li> </ul>
Quote	“This story of success can be seen as a facet of organisational memory which accepts that which has previously been rejected as failure”p.107
Source	Abacus Vol.37, No.1, 2001, pp79-109

#### *Actor-Network Theory (ANT)*

One of the most articulate advocates of Actor-Network Theory (ANT) in the period examined here is Alan Lowe (2001). He suggested that central concepts of ANT such as problematisation, enrolment, inscription, and translation held great potential in the investigation of accounting. Within Latour’s work, Lowe (2001) observed how great reliance is placed on tracing intricate alliances between human and non-human actors and the networks which sustain projects. Within this, Lowe (2001) stresses the significance of the enrolment of actors into networks, the fact building of inscriptions, and the significance of centres of calculation. These facets of ANT mobilise a set of concepts which can be used to study expertise, boundaries and flexibility.

The concept of translation is central here, together with the notion of “interessement”. Latour calls translation “the interpretation given by fact-builders of their interests and that of the people enrolled” (1987, p.108). A voice, a spokesman (Latour, 1987), who needs to develop and promote his/her idea, searches for allies sharing similar “interessement” (Latour, 1987) to start a dialogue with different actors in the attempt to deal with rising controversies. This process may be enacted by “voices” who want a common, dominant discourse within the organisation, but it may be also started by unheeded, peripheral, voices in the attempt to gain recognition within the organisation. In both cases, actors may also look outside their organisations, searching for strategic allies who share similar problems and may amplify their voice internally. In this process of amplification, another element of Latour’s work (1987) is central, namely fact-building. Actors may use facts, calculations and numbers to support their ideas, and to surround their claims with evidence. When voices are unheard within the organisation, fact-building is a strategy to gain attention, especially if facts are legitimated by external actors or networks.

This ANT strategy has been highlighted as particularly beneficial in the accounting and auditing fields, evidencing the mutual process by which actors and numbers gain relevance and legitimation (Chua, 1995; Gendron, Cooper and Townley, 2007). However, ANT has attracted criticism of its detailed dense case studies as being overly descriptive. Also, there are criticisms of the sensitivity of ANT on the grounds that its framing of subjects does not engage with the political environment, with political bias and social structures (Alcadipani and Hassard, 2010).

#### Exhibit 4: Actor-Network Theory

Title of Paper	The Commodification of the Danish Defence Forces and the Troubled Identities of its Officers
Author	Peter Skaerbaek and Stefan Thornbjornsen
Type of Paper	Research
Research Approach	Longitudinal field study
Theoretical Perspective	Actor Network Theory, Identity, NPM
Key Findings	<ul style="list-style-type: none"> <li>• In accounting research ANT offers a lens to frame the constraining and negotiations of identity</li> <li>• The identities of military officers were destabilised by the imposition of a performance measurement system</li> <li>• Evidence of troubled hybrid identities of `warriors` and `managers`</li> </ul>
Quote	“Identity which is closely related to objectives and interests is always up for reconfiguration and change” p.246
Source	Financial Accountability & Management, 23(3), August 2007, pp243-268

...

One means by which, ANT can overcome these criticisms is by the use of ANT as a research approach which is also informed by other concepts and theories. Our highlights paper by Skaerbaek and Thornbjornsen (2007) demonstrates this. As can be seen from this article the ANT approach has been combined with the study of military identity in the context of a new performance management system in which military officers were torn between their traditional warrior identity and the new systems expectations of managerial behaviour. This study is an excellent example of the kind of close scrutiny of networks in action which Lowe (2001) suggested would enhance accounting research.

### *Institutional theory*

Institutional theory has been mobilised to study complex organisations where rationality is challenged by ideas of ambiguity of (non-) decision making and critiques of the formal organisation. Institutional theory depicts formal organization structures as reliant on institutional rules which may be ceremonial, but which give legitimacy to an organisation's activities (Meyer and Rowan, 1977). The relationship between organisations and their external environment is important in shaping the survival of organizations. Externally legitimated structures may protect organisations from serious external scrutiny. The increased flow of guidance from government and government agencies may be reflected in the structures, functions and procedures of organisations. This may reflect the inner core of organisations by decoupling core activities from those engaged in external legitimation. This decoupling of technical procedures from formal structures and institutional rules has attracted many accounting scholars of public services, who have suggested that it may protect professional autonomy and make technical performance data invisible. In public services, organisations may come under pressure to appear modern by the adoption of contemporary rationalised concepts of how organisations should function. The apparent adoption of these rule-based procedures allows the organisation to present itself as rational and orderly. The term isomorphism provides a generic label for this process of organisations becoming like other organisations, whether as a result of coercion (for example, from government agencies), mimicry (as a herd instinct), or normative pressures to fulfil prevailing ideas of the modern rational organisation (DiMaggio and Powell, 1983).

These early formulations of institutional theory continued to be used within the period studied in this paper, albeit in a modified form as a number of questions were raised. For instance, it has been argued that there is inadequate consideration of the constituent elements of the external legitimating environment (Deephouse, 1996). It has also been suggested that institutional theorists have had a tendency to focus on the field of a single population of organisations. This approach has ignored deeper changes within fields, such as interconnections between organisations, variation of organisational boundaries, shifts in field boundaries, and changes in governance structures (Dacin, Goodstein & Scott, 2002). It has also been suggested that there has been a relative absence of the analysis of power in institutional theory (Greenwood and Hinings, 1996). The assumption of homogeneity of organisations and the absence of resistance has also been challenged (Lounsbury, 2008). Further, it has been



suggested that institutional theorists have not considered the possibility that organisations would be subject to, and respond to, both technical and institutional pressures (Lounsbury, 2008).

While these criticisms no doubt have merit, they offer refinements to a powerful analytical framework, rather than indicating the demise of institutional theory. Perhaps the most potent critique is that by Dacin *et al.* (2002). However, Dillard *et al.* (2004) propose a refinement of IT which addressed the concerns of Dacin *et al.*. This model has three levels: Economic and Political; Organisational Field; and the Organisation. This model recognises both a hierarchy of institutional influence, and the dynamics of legitimation. Similarly, the inclusion of ideas of power and variation in practices can be deployed in analyses. There is also the potential for utilising some of the theoretical apparatus of institutional theory alongside other perspectives. Our Highlights paper by Edwards *et al.* (2000) is an example of this approach, as it uses the notion of colonising in conjunction with ideas of loose coupling, external legitimacy and language (see Exhibit 5).

Exhibit 5: Institutional Theory

Title of Paper	Budgeting and Strategy in Schools; The Elusive Link
Author	Pamela Edwards, Mahmoud Ezzamel, Christine McLean and Keith Robson
Type of Paper	Research paper
Research Approach	Case studies.
Theoretical Perspective	Institutional theory
Key Findings	<ul style="list-style-type: none"> <li>• The coupling between strategy and budgeting is loose</li> <li>• The major role of systems changes was the satisfaction of external legitimacy claims</li> <li>• Language in support of new systems couched in a language of economic rationalism</li> </ul>
Quote	“.. financial distress enables a process of creeping colonisation in which some schools have reluctantly moved into a managerial style of organisation whereby accounting numbers shape decision making” p.331
Source	Financial Accountability & Management, Vol.16, No.,4, 2000, pp309-334

### The Transformation of the Public Sector, 1998-2007

In this section of this paper we review articles published from 1998-2007 in *Accounting, Auditing and Accountability Journal (AAAJ)*, *Accounting Organizations and Society (AOS)* and *Critical Perspectives on Accounting (CPA)*. We use *Financial Accountability and Management (FAM)* as a reference point. Of these four journals, *Financial Accountability and Management*

is the leading journal dedicated to the publication of public sector articles (see Broadbent and Guthrie, 2010). The distribution of public sector articles is shown in Table 1 above.

As expected *FAM* has the greatest number of public sector articles at 198 and *AOS* has the fewest at 14. Both *AAAJ* at 48 and *CPA* at 52 have significant contributions to public sector accounting research. The actual coverage of topics by these journals was different for this period. The 48 public sector topics published in *AAAJ* for this period are shown in Table 2.

Table 2. AAAJ Public Sector Topic Coverage 1998-2007

Topic Area	No of Papers	Authors (year)
Government	9	Stanton and Stanton (1998);Boden et al (1998);Olowo-Okere and Tomkins (1998);Walker et al,1999: Klumpes(2001); Ball(2005);Connolly and Hyndman (2006); Ezzamel et al (2007);Mir and Rahaman (2007)
PFI/PPP	8	Broadbent, Laughlin (2002); Broadbent, Laughlin,(2003);Heald (2003);Rutherford(2003);
Health Care	6	Froud et al (1998); Jones (1999);Van Peurse,(1999); Lowe(2000) ; Broadbent et al (2001); Scott et al (2003)
Universities	4	Coy and Pratt (1998); Craig et al (1999); Parker, Guthrie(2005); Modell (2005).
Privatisation	4	Skaerbek,Milander (2004);Craig, Amemic (2004); Ogden, Clarke (2005);Rahaman et al (2007)
NPM	4	Broadbent, Laughlin (1998); Hoque et al (2004); Barton, (2006); Ellwood, Newberry (2007).
Financial Reporting	4	Ryan (1998); Ryan (1999);Potter (2002); Goddard, (2002)
Audit	3	Funnel (1998); Gendron et al (2001); Christensen, Skaerbek (2007)
Other:		
-Social Care	1	Lewellyn, (1998)
-Environmental	1	Boyce (2000)
-NZ Public Sector	1	Jacobs (2000)
-Public Sector Financial Control	1	Rahaman and Lawrence (2001)
-State-owned Enterprise	1	Uddin, Tsamangi (2005)
- Personal Reflection	1	Broadbent (1999)
Total	48	

This revealed an extraordinary breadth of coverage. This included papers on all major public services. It also included single articles on very specific topics, including country specific (New Zealand), earlier era (state enterprises), emergent major issues (environment) and a personal reflections contribution by an eminent scholar. The other papers published in

*AAAJ* over this period covered all major issues of that era, many of which endure to the present day, including government, audit, New Public Management (NPM), and public policy issues pertaining to privatisations.

There were only 14 papers published on public sector topics in *AOS* in the 1998-2007 period. The two major areas of interests in *AOS* were health care and audit. Unlike *AAAJ* and *CPA* there was no coverage of university reforms. The papers on state-owned enterprises were very specific: they both related to Chinese experiences of managing state enterprises. The other six papers of this era were very specific single papers on a variety of topics in public sector. There are elements within this group which entail discussion of issues related to professions (Cavaluzzo, Ittner (2004) Mueller and Carter (2007)) – an area of longstanding interest to *AOS*. This slim presence may be surprising as *AOS* published the Hood (1995) paper on NPM which became the most cited paper ever published in *AOS*.

Table 3. AOS Public Sector Topic Coverage 1998-2007

Topic Area	No of Papers	Authors (year)
Health Care	3	Kurunmaki (1999); Kurunmaki (2004) Llewellyn, Northcott (2005)
Audit	3	Radcliffe (1998;1999); Gendron et al (2007)
State-owned Enterprise	2	Lee (2001); O`Connor et al (2004)
Other:		
Social Care	1	Llewellyn (1998)
PFI/PPP	1	Froud (2003)
Performance Measurement	1	Cavaluzzo, Ittner (2004)
Government Financial		
Accounting	1	Carpenter and Feroz (2001)
Utilities	1	Mueller and Carter (2007)
Budgets	1	Peters (2001)
Total	14	

The coverage of public sector topics in *CPA* is shown in Table 4. Its 50 papers published exceeds the number of public sector papers published in *AAAJ* and *AOS*. This analysis shows a dominant interest in university reforms in this period. This analysis also revealed similar preoccupations with research on audit, government and privatisation. However, there was also a lengthy list of single topic papers (including prisons and police forces and the experiences of New Zealand).

Table 4. CPA Public Sector Topic Coverage 1998-2007

Topic Area	No of Papers	Authors (year)
Universities	21	Harley (2000); Coy et al (2001); Davies and Thomas (2002); Saravanamuthu and Tinker (2002); Parker (2002); Churchman (2002); Watts (2002); Dillard (2002); Singh (2002); Lawrence and Sharma (2002); Lowe (2002); Neumann, Guthrie (2002); Baker (2002); Juniper (2002); Tinker (2002); Saravanamuthu and Filling (2004); Roberts (2004); Christensen (2004); Saravanamuthu (2004); Singh (2004); Poullas (2004)
Government	9	Edwards et al (1999); Martens, Murphy (2000); Mellett, (2002); Robinson (2003); Gill-McClure et al (2003); Ball (2004); Caccia and Steccolini (2006); Watkins and Arrington (2007); Pina et al (2007)
Audit	7	Humphrey (2002); Bowerman et al (2003); English (2003); Everett (2003); Funnel (2003); Pallot (2003); Pollitt (2003)
Privatisation	4	Arnold and Cooper, (1999); Crompton, Jupe (2003); Uddin, Hopper (2003); Cole and Cooper (2006)
Health Care	2	Hanlon et al (2006); Jones and Mellett (2007).
PFI/PPP	2	Broadbent, Laughlin (2003); Shaoul (2005)
Utilities	1	Carter, Crowther, (2000);
Other:		
New Zealand	1	Lawrence (1999)
Prisons	1	Andrew (2007)
Police Services	1	Collier (2006)
Accountability	1	Carnegie and West (2005)
Total	50	

An analysis of all articles published in *AAAJ*, *AOS* and *CPA* from 1998 to 2007 is shown in Table 5. The extensive coverage of universities (especially by *CPA*) dominates the aggregate figures. These areas are complemented by research on government, audit and health. These areas are focussed on in this paper. The preoccupation with Private Finance Initiative/Public Private Partnerships (PFI/PPP) in research of the period covered in this paper reflected concerns over backdoor privatisation – see Froud (2003).. The attraction of PFI/PPP for accounting scholars was the possibility, at least initially, of keeping both assets and liabilities off the balance sheet. This was ended with IASB requirements on disclosure. The credit crunch of 2006 and the banking crisis of 2007/8 have had a dramatic impact on the reduction of these schemes, although they remain very much in the news with the collapse of a company such as Carillion in January 2018 with debts of £1.5bn.<sup>1</sup> Similarly, most of the early reforming governments privatised major utilities before this period. Indeed, what would have been regarded as core public services were being privatised as early as 2007(Andrew,2007). This meant at the time of the global crisis governments had already privatised many state-owned assets, which limited options for recovery policies to borrowing more, cutting public services and raising taxes (Hodges and Lapsley, 2016). Our focus is therefore on these four topic areas for which there was a substantial research effort in the period studied, and which continue to endure as areas of interest to accounting scholars today.

Table 5: Key Coverage of Public Sector Research: An Overview

1998-2007

Topics	AAAJ	AOS	CPA	Total
Universities	4	-	21	25
Government	9	1	9	19
Audit	3	3	7	13
Health	6	3	2	11
Total	22	7	39	68

### Key Findings 1998-2007

This era of public sector research offers detailed studies of many facets of reform of public sector institutions. This includes management styles, organisation and reorganisation, accounting practices which reformed to financial accounting innovations such as accrual accounting and novel management accounting practices such as the Balanced Scorecard. The outcome was a significant enhancement of calculative practice in the provision of public services. We examine these key findings by discussing (1) universities (2) Government (3) audit and (4) health care.

#### *(1) Universities*

The key findings of the research of the 1998-2007 period are shown in Table 6. In the literature of this period there is an interesting demonstration of the scope of the transformation of universities, with these reforms reaching smaller countries such as Fiji (Lawrence and Sharma, 2002). However, the process of transformation is uneven. The papers that examine universities in the UK often evince concern about the implications of research evaluation procedures, but

<sup>1</sup> <https://www.bbc.co.uk/news/business-44383224>

this is mitigated by the use of peer review which offers some reassurance to academics (Harley, 2000). It has also been observed that, at this time, there was an articulate opposition to many managerial reforms (Saravanamuthu and Tinker, 2002). Within the UK literature, the most powerful critique of changes in the evaluation of universities is the gender perspective (Davies and Thomas, 2002). This research provided evidence of women being marginalised. While this research revealed an increased management power and a reduced professional autonomy, the major concerns of this research were with the manner of implementation. Davies and Thomas (2002) posited a new managerial masculinity in UK universities, expressed as a more gendered academic profile with masculine discourses of competitiveness, ruthlessness, instrumentality and individuality. This gendered research offers a distinct perspective of UK universities of that era. Since then the UK university system has devised more formal evaluations of research excellence which include assessments of the impact of research, but to date this has not attracted much attention from accounting scholars. This represents a gap in contemporary knowledge compared to Australia, which we discuss next.

Table 6.1 Universities

<p><b>Australian Universities:</b></p> <ol style="list-style-type: none"> <li>1. Corporatised universities;</li> <li>2. Commercial values usurp knowledge focused values</li> <li>3. Less funding from government fuels managerialism</li> <li>4. Diversity is not valued</li> <li>5. Abandonment of collegiality</li> <li>6. Research activity as a tradeable commodity</li> <li>7. Australian universities embraced managerialism</li> <li>8. Performance measurement and quantification dominate</li> </ol>	<p>Parker (2002); Churchman (2002); Juniper (2002); Neumann and Guthrie (2002); Saravanamuthu and Tinker (2002); Singh (2002); Christensen (2003)</p>
<p><b>UK universities</b></p> <ol style="list-style-type: none"> <li>1. New management masculinity with gender issues</li> <li>2. UK universities resist managerialism</li> <li>3. Research selectivity does not replace collegiality with management because of peer review</li> </ol>	<p>Harley (2000); Davies and Thomas (2002); Saravanamuthu and Tinker (2002);</p>
<p><b>Fiji:</b> commodification of academic activity</p>	<p>Lawrence and Sharma (2002)</p>
<p><b>US :</b></p> <ol style="list-style-type: none"> <li>1. Collegiality still prevails in many us universities</li> <li>2. Performance measurement has always been a feature of US universities</li> <li>3. Public accountability is weak in US universities</li> </ol>	<p>Roberts (2004); Baker (2002); Coy et al (2001)</p>
<p><b>Global Pressures:</b></p> <ol style="list-style-type: none"> <li>1. The reconfiguration of the university as completing the globalisation jigsaw</li> <li>2. The Governments push managerialism and the pull of professions seeking degree status</li> <li>3. Universities are cornered by market pressures of globalisation and managerialism</li> <li>4. Opportunities exist for senior academics to reverse this process</li> </ol>	<p>(Saravanamuthu and Tinker (2002); Wattts (2002); Poullaos (2003); Saravanamuthu and Filling (2004)</p>

The overwhelming focus in the accounting literature from this era is on the Australian experience (see Table 6.1). The Australian story regarding universities is one of profound transformation (Parker, 2002; Churchman, 2002; Juniper, 2002; Neumann and Guthrie, 2002; Saravanamuthu and Tinker, 2002; Singh, 2002; Christensen, 2003). This included the merger of Advanced Colleges of Technology with traditional universities. This was followed by reduced funding to Australian universities from government. This was a major factor in Australian universities embracing managerialism. The university was redefined as a corporation, with corresponding strategies of income generation, the commodification of research and teaching, and a decline in collegiality. This included performance metrics and a results-focussed culture. This research has confirmed the acceptance of NPM ideas of managerialism in Australia to an extraordinary degree. However, it is interesting to note the observations made by Baker (2002) from a US perspective. He argued that the focus on results, on measurable outputs for research, had a longstanding tradition in the US. This raises the question whether the absorption of managerialism by Australian universities made them more like US universities. At first sight, this may be the case, but the reflections of Roberts (2004) on his experience of collegiality in US universities suggested otherwise. The Australian experiences were deep, prolonged and possibly exceptional (see Du and Lapsley, 2019). The presumption of the Australian experience as typical may therefore be misleading. Nevertheless, as one looks more closely, the US context appears far from homogeneous. Research conducted in this period on US universities reported instances of poor financial reporting and weak accountability systems (Coy *et al.*, 2001). However, it should be noted that this particular research was conducted in the early days of the digital revolution. The ever-growing prevalence of social media and dedicated websites may well be transforming these practices.

The literature regarding universities also reflected on the apparently inexorable progression of universities from collegiate entities to corporate entities, dominated by managerialism (Saravanamuthu and Tinker, 2002; Watts, 2002; Poullaos, 2003; Saravanamuthu and Filling, 2004), and whether this was irreversible, thereby highlighting a further gap in contemporary knowledge.

## *(2) Government*

The key findings from research on government organisations which was published in *AAAJ*, *AOS* and *CPA* are summarised in Table 6.2. There were two broad categories of research within the area of government (embracing central, state and local governments). A major focus of research on government has been on proposed changes to external reporting, specifically the drive for a more commercially-oriented form of accounting. Yet another focus of this period has been on NPM-inspired reforms of government agencies.

Regarding the first strand of this research, researchers have concluded that the claims of proponents of accrual accounting have been exaggerated (Connolly and Hyndman, 2006). The reality of the implementation of substantive reforms of financial accounting practices hinge critically on the actions of key political actors (Ezzamel *et al.*, 2007; Carpenter and Feroz, 2001). There has been further critical research on the effectiveness of accounting systems adopted by central government (Mellett, 2002) and the manner in which these reforms ignored important issues, such as social costs and benefits (Stanton and Stanton, 1998) and the potential for environmental accounting by Government (Ball, 2004; 2005).

The research on government agencies has offered insightful critiques of the impetus for more business-like practices within government. This research has demonstrated a significant shift from public administration to more business-oriented practices (Arrington and Watkins,

2007; Mir and Rahaman, 2007) which arguably has resulted in opportunistic behaviour by managers (Boden et al. 1998), alienating citizens from their governments (Robinson, 2003), and resulting in the emergence of “born again” managers who are true believers of reforms in government services. These NPM pressures have also undermined the autonomy of professions (Carter and Crowther, 2000), and resulted in the adoption of Information and Communication Technologies (ICT) which change the relationship of citizens and government managers. These pressures have also been described as a colonisation of public services by accounting practice (Edwards, 1999).

Table 6.2 Government

<p>External Reporting:</p> <ol style="list-style-type: none"> <li>1. Political difficulties of implementation and organisational resistance</li> <li>2. Over optimism of the benefits to be delivered by new systems of accounting</li> <li>3. The centrality of elected officials in determining the success or otherwise of accounting reforms</li> <li>4. The gradualist reform of governmental accounting systems is most likely to succeed.</li> <li>5. The adoption of full accrual accounting and its imposition, without consideration of alternatives</li> <li>6. The impact of social costs and benefits should be factored into governmental accounting reforms</li> <li>7. Government accounting reforms may be enhanced by drawing on the expertise of other professions</li> <li>8. Environmental accounting has been ignored by government</li> </ol>	<p>Carpenter and Feroz (2001); Ball (2004,2005); Connolly and Hyndman (2006); Mellett (2002); Ezzamel et al (2007); Stanton and Stanton (1998); Olowo-Okere and Tomkins (1998);</p>
<p>Reforms of Government Agencies:</p> <ol style="list-style-type: none"> <li>1. The shift to business-like management has encouraged opportunistic behaviour</li> <li>2. The movement away from public administration has created governmental agencies which are business-oriented and operate in competitive markets</li> <li>3. The use of scientific management has alienated citizens from government</li> <li>4. Privatisation of major utilities as ill thought out dogma</li> <li>5. A shift from top down bureaucracies to entrepreneurial management and competition with the private sector</li> <li>6. The creation of ‘born again’ local authority who are true believers in management</li> <li>7. Some evidence of new management structures and technologies which are not used in practice.</li> <li>8. NPM as the herald of de-professionalisation and the promotion of technological changes in the delivery of government services</li> </ol>	<p>Boden et al (1998); Mir and Rahaman (2007); Robinson (2003); Edwards et al. (1999); Gil-McClure et al. (2003); Caccia and Steccolini (2000); Arrington and Watkins (2007); Carter and Crowther (2000); Pina and Torres (2007)</p>



### (3) Audit

The research in public sector audit from this era had two particularly notable preoccupations: first, the changing nature of the government audit role; and second performance (or “efficiency”) auditing (see Table 6.3).

Regarding the first strand of research, approaches varied according to national setting. UK researchers had a particular interest in the institutional arrangements of government audit. Thus, Humphrey (2000) offered a detailed study of the Audit Commission in England and Wales. This organisation had a novel start: it was proposed by a backbench MP during a parliamentary debate concerning public audit at Westminster. Humphrey (2000) explained the significance of this organisation, its role and influence on local government. However, the organisation did not survive the austerity cutbacks of the 2010 Coalition Government in the UK. As a cost saving measure, as well as a political act, it was closed and its activities were given to private sector audit firms. The demise of the Audit Commission had a particular significance for the Bowerman *et al.* (2003) research on UK government audit. This study focussed on the institutional complexity of government audit in the UK, and the consequences for audit practice.

The focus of academic researchers in Australia, Canada and New Zealand was quite different (Funnell, 1998; Gendron *et al.*, 2001; English, 2003; Funnell, 2003; Pallot, 2003), with more critical studies of the extensive managerialism of Anglo-Saxon countries (Hood, 1995; Bergstrom and Lapsley, 2017). Researchers there explored the nature of government audit in a world being transformed by New Public Management. This allegedly resulted in pernicious behaviour by politicians, who sought to undermine the status of government auditors by introducing competitive processes for the award of public sector audit contracts. These interventions led to a contest between the managerialism of the respective countries executives and the defence of democratic accountability by government auditors (Funnell, 1998; Gendron *et al.*, 2001; English, 2003; Funnell, 2003; Pallot, 2003).

The other focus of public sector audit researchers of this era was the diffusion of “efficiency” or “performance” auditing. This form of audit had been in use in the UK from the 19th century by the Comptroller and Auditor General who was responsible for the audit of central government expenditure. However, with the advance of NPM, this practice was widely adopted by reforming countries. This aroused the interest of researchers in early adopters of NPM. While the concept of the efficiency audit presented a set of idealised expectations on the part of politicians, they proved problematic in practice for government auditors (Radcliffe, 1998; Everett, 2003). While government auditors did not perform economic calculations to determine efficiency, their work was accepted and acted upon by government officials and politicians (Radcliffe, 1999). In a preliminary report on the activities of government auditors in efficiency auditing, Pollitt (2003) reported a desire to engage but difficulties over the translation of ideas of efficiency in practice. Later studies of this era reported that efficiency audit reports had become bureaucratised and became the product of one state agency for the interest of other state auditors, with little public interest (Christensen and Skaerbek, 2007). The adoption of efficiency audits was also depicted as the construction of expertise and the consolidation of the position of state auditors in the field (Gendron *et al.* (2007).

Table 6.3: Audit

The Changing Nature of Government Audit	Funnell (1998); Humphrey (2000); Gendron et al (2001); Bowerman et al (2003); English (2003); Funnell (2003); Pallot (2003)
Performance Auditing	Radcliffe (1998;1999); Everett (2003); Pollitt (2003); Christensen and Skaerbek (2007); Gendron et al (2007).

*(4) Health Care*

There are relatively few papers on health care in the period studied, although this has been one of the most influential experimental sites for NPM reforms, and the papers that have been published have often highlighted issues that go beyond the domain of health care, such as inter-professional encounters and rivalry. In the UK, for example, the incoming neoliberal Conservative Government of 1979 led by Margaret Thatcher made the NHS one its first targets. This Government commissioned a report by a leading businessman which recommended the introduction of General Managers with authority over all health care professionals, and the introduction of clinical budgeting to include the medical professionals within the formal organisation (Griffiths, 1983). This report amounted to a challenge to the authority of the medical profession, through the medium of management and accounting change. These initiatives were also in play in other countries. In this period papers were published in *AAAJ* and *AOS* addressing these inter-professional conflicts. There was evidence of an erosion of the clan control system of the medical profession and of hostility towards accounting reforms by UK hospital doctors (Jones, 1999). There was similar resistance to NPM reforms by general practitioners in the UK (Broadbent *et al.*, 2001). In a study of HRG reference costing, Llewellyn and Northcott (2005) neatly observed the way accounting information and funding encouraged UK hospitals to converge toward an average level of performance. In a study of clinical budgeting in New Zealand, Lowe (2000) used an ANT approach to analyse these reform attempts. As the author notes, this was essentially a descriptive study as a prelude to future research.

However, the work of Kurunmäki (1999; 2004) on Finland is particularly illuminating. Kurunmäki (1999) observed the emergence of neoliberal thinking in Finland at this time, and detailed attempts to transform ways of thinking and doing in Finnish hospitals. She also revealed how medical professionals assumed proprietary rights over accounting information to retain significant professional autonomy, no doubt facilitated by the position of management accounting within the Finnish pedagogic and institutional setting. By contrast, in the UK, professional accountants were in abundance, and there was much greater resistance on the part of medics to the calculative tools and rationales of accounting (Broadbent *et al.*, 2001; Jones, 1999). That said, Lapsley (2001) documented through a longitudinal study of clinical budgeting that some UK hospital doctors were both able and willing to use accounting information.

During this period there was also debate over how health care organisations should construct their financial reports. This included historical studies which revealed the pattern of accounting practice over considerable periods of time in both Australia (Scott *et al.*, 2003) and the UK (Jones and Mellett, 2007). For both of these studies, the significance of NPM as an

antecedent of accrual accounting was noted as important. This area of research also included recommendations for accounting reforms. Both van Peurse (1999) and Froud *et al.* (1998) criticised the quality of financial reporting in health care organisations and they both recommended changes in practice. Thus, van Peurse (1999) devised a model of health care financial reporting. Froud *et al.* (1998) favoured value added reporting. History tells us neither of these recommendations impacted on practice.

Finally, a research agenda paper by Hanlon *et al.* (2006) developed a model of citizen behaviour and advocated a programme of research on this topic. This remains an important issue, but the Hanlon *et al.* (2006) model has to date not been operationalised, and this remains a neglected area in the study of NPM reforms.

Table 6.4 Health Care

Financial accounting by health care organisations as a contested field	Froud et al 1998; Van Peurse (1999); Scott et al (2003); Jones and Mellett (2007)
The citizen as a focus of research	Hanlon et al (2006)
Hospital systems and health care professionals: <ol style="list-style-type: none"> <li>1. Clinical budgeting</li> <li>2. Tensions between financial imperatives and clinical domains</li> <li>3. The significance of neoliberalism, NPM and markets</li> </ol>	Jones (1999); Kurunmaki (1999 and 2004); Lowe (2000); Broadbent et al (2001); Llewellyn and Northcott (2005)

### Theorisation of Research 1998-2007

The research undertaken in this era reveals an impressive range of different theoretical constructs. It shows how the advocacy of theoretical pluralism (see Guthrie and Parker, 2004; Parker and Guthrie, 2009) has taken hold in this sphere of scholarly endeavour. The theoretical frameworks are discussed next in the four study settings of (1) universities (2) Government (3) audit and (4) health care.

#### (1) Universities

Table 7.1 shows the diverse modes of theorising in the papers examined across this period. These include labour process theory (Burawoy, 1979; Burawoy and Lukacs 1985), Gramsci's (1971) cultural hegemony, and Habermas' theory of communicative action and colonisation. The Habermas perspective has been advocated *inter alia* within the accounting literature by Broadbent and Laughlin, whose contribution to the critical accounting literature on the public sector has been significant. The articles in this period also include theoretical perspectives from institutional theory, Foucault and Latour, although articles which use these approaches are rather few. Modell (2005), in turn, draws on institutional theory, while Christensen (2003) makes some use of Foucault and Latour, albeit not in depth. Other perspectives deployed during this period include public accountability (Coy *et al.*, 2001), metaphors (Albritton, 1995), symbolic convergence theory (Borman, 1991; Pepper, 1995), and a counterposing of Enlightenment and markets (Silbey, 1997). One also sees criticism of a range of economics-based theories including Transaction Cost Economics, Evolutionary Theory of Economic

Change, and New Growth Theory (Juniper, 2002; Williamson, 1985; Nelson and Winter, 1987), on the grounds that they do not adequately capture institutional reality (Tinker, 2002). Neumann and Guthrie (2002) examine university research management, while Poullaos (2004) and subsequently, Savannamuthu and Filling (2004) use the work of Castells (1996; 1997; 1998) to good effect in their studies.

Table 7.1 Theoretical Frameworks: Universities

Metaphors (Albritton, 1995)	Craig et al, 1999
Institutional theory: legitimacy and loose coupling (DiMaggio and Powell, 1989; Greenwood and Hinings, 1996)	Modell (2005)
Public accountability (Coy et al, 1991; Day and Klein, 1987; Stewart, 1984)	Coy et al, 2001
Habermas (1984;1987); Broadbent and Laughlin (1991)	Lawrence and Sharma (2002); Parker (2002); Singh (2002)
Foucault (1980); Latour (1987)	Christensen (2003)
Gender issues in NPM (Broadbent, 1999)	Davies and Thomas (2002)
Symbolic Convergence Theory (Borman (1991); Pepper(1995)	Churchman(2002)
New Growth Theory (Romer, 1986); Transaction Cost Economics (Williamson, 1985); Evolutionary Theory of Economic Change (Nelson and Winter, 1987)	Juniper (2002)
Managerialism (Neumann and Lindsay, 1987,1988; Lindsay and Neumann, 1987a and 1987b)	Neuman and Guthrie (2002)
Gramsci (1971)	Saravanmuthu and Tinker (2002)
Globalisation, Identity, Networks and the Digital era (Castells (1996;1997;1998)	Poullaos (2003); Savannamuthu and Filling (2004)
Enlightenment v Marketisation ( Silbey, 1997)	Roberts (2004)
Labour process (Burawoy, 1979;1985)	Saravanamuthu (2004)

## (2) Government

Research on government activities has resulted in numerous well-known contributions to the literature (see Table 7.2), including the New Public Management thesis (Hood, 1991, 1995), neo-institutional theory (Meyer and Rowan, 1977; DiMaggio and Powell, 1983), the Audit Society thesis (Power, 1994, 1997), and power/governmentality (Foucault, 1973,1977; Miller and O’Leary, 1987; Miller and Rose, 1992). Some of the articles published on government in this period framed their research with a single theoretical lens (Oliver, 1992; Dean, 1988). While such studies have made useful contributions to research in public sector transformation, this approach became less popular across this period, with a discernible shift from single theory to double and multiple theoretical frameworks (Gill-McClure, *et al.*, 2007; Crompton and Jupe,

2007; Mir and Rahaman, 2005). Such studies have offered nuanced interpretations and closely grained studies of reforms of governmental accounting.

Table 7.2 Theoretical Frameworks: Government

<p>Single Reference Points: Antecedents of De-institutionalisation (Oliver,1992); NPM (Hood, 1991); Dean’s theory of the evolution of government accounting (Dean,1988): Social cost (Robbins,1934; Coase,1960); Mapping (Burrell-Morgan,1995); Discursive analysis (Hines,1988;Pinch et al, 1997);</p>	<p>Ball (2004,2005); Boden et al (1998); Olowo-Okere and Tomkins (1998);Stanton and Stanton,(1998); Mellett(2002);Connolly and Hyndman (2006);Walker et al (1999)</p>
<p>Dual Reference Points:</p> <ol style="list-style-type: none"> <li>1. Institutional Theory (Mayer and Rowan, 1977; DiMaggio and Powell,1983; Resource Dependency, Pfeffer and Salancik, 1978)</li> <li>2. Democracy (Aran,1958) and Neoliberalism (Chomsky, 1999)</li> <li>3. Property rights (Alchian, 1965) and political science (Rose,1989)</li> <li>4. Organisational change (Levy,1986; Laughlin,1991) and NPM (Hood, 1995)</li> </ol>	<p>Carpenter and Feroz (2001)</p> <p>Gil-McClure et al (2007)</p> <p>Crompton and Jupe (2003)</p> <p>Mir and Rahaman (2001)</p>
<p>Multiple Reference Points:</p> <ol style="list-style-type: none"> <li>1. Fads and Fashions (Abrahamson, 1996); NPM (Hood ,1991;1995); Neo-institutional theory (Meyer and Rowan,1977; DiMaggio and Powell, 1983)</li> <li>2. Translation (Latour, 1987); Social Construction (Berger and Luckman, 1967); Neo-institutional theory (Meyer and Rowan,1977; DiMaggio and Powell, 1983)</li> <li>3. Political Power (Rose and Miller, 1992); Power (Foucault, 1981,1987); Organisational Hypocrisy(Brunsson, 1989); Accounting practice (Miller and O’Leary,1991); Action at a distance (Latour, 1987)</li> <li>4. Political theory (Wolin, 1991 and Connolly,1987); NPM (Hood,1995); Governmentality (Miller and O’Leary, 1999;Miller and Rose, 1992)</li> <li>5. Power (Foucault, 1973,1977) and Clegg (1994); The calculable person (Miller and O’Leary, 1987)</li> <li>6. Audit Explosion (Power, 1994); Audit Society(Power, 1997);Espoused theory v theory in use (Argyris, 1994); Pandora’s box (Latour, 1999)</li> <li>7. NPM (Hood, 1995); Government and ICT, (Bellamy and Taylor,1995); reinvented government (DeLeon,1998)</li> </ol>	<p>Caccia and Steccolini (2006)</p> <p>Ezzamel et al (2007)</p> <p>Edwards et al (1999)</p> <p>Arrington and Watkins (2007)</p> <p>Carter and Crowther (2000)</p> <p>Robinson (2003)</p> <p>Pina and Torres (2007)</p>

### (3) Audit

A striking feature of the research on audit conducted during this period is the dominance of Power's contribution to the literature. *The Audit Society* (Power, 1997) featured widely, being used a theoretical reference point in 12 of the 13 papers included in this section. Power's other work (Power, 1994, 1996) also featured prominently (see Table 7.3). The majority of the papers in this section used a single reference point, namely Power's thesis of the embedded nature of audit practices, routines and thinking in the all-pervasive Audit Society. The papers which used double theoretical reference points were the papers by Funnell (1998) and Gendron *et al.* (2001). Both these studies had a similar focus: the changing nature of the role of government auditors in an NPM world. While Funnell used ideas of Governmentality and symbols as political representation (Funnell, 1998) and Gendron *et al.* (2001) used ideas of the audit society in conjunction with actor network theory, both of these articles make compelling contributions to the literature. The remaining four papers by Christensen and Skaerbaek (2007), by Radcliffe (1998, 1999) and by Gendron *et al.* (2007) mobilise a variety of perspectives to unpack the practice of performance auditing, suggesting that theoretical pluralism may have particular merits when confronted with such challenging issues.

Table 7.3 Theoretical Frameworks: Audit

Single Reference Points: Audit Explosion (Power,1994), Audit Society (Power,1997), Making Management Auditable (1996)	Humphrey (2000); Funnell (2003);Pallot (2003); Pollitt (2003); Bowerman et al (2003); English (2003); Everett (2003)
Dual Reference Points: 1. Governmentality (Miller and O'Leary, 1987); Symbolic actions (Covaleski and Dirsmith, 1988) 2. Audit Society (Power,1997); Latour (1987)	Funnell (1998) Gendron et al (2001)
Multiple Reference Points: 1. Actor network theory (Callon and Latour, 1981;Callon,1998);framing (Goffman,1974);Audit Society (Power,1997) 2. Governmentality (Miller and Rose, 1990; Rose and Miller,1992); Foucault (1972,1977,1980);Audit Society (Power, 1997) 3. System of professions (Abbott, 1988); actor network theory (Latour, 1987);Governmentality(Miller and Rose, 1990); Audit Society (Power, 1997)	Christensen and Skaerbek (2007) Radcliffe (1998,1999) Gendron et al (2007)

*(4) Health Care*

The theoretical approaches adopted in the articles published on health care have been diverse (See table 7.4). One set of articles framed their research largely by reference to a single theoretical approach, while another adopted a more pluralistic approach. The former deployed well-established theories in the accounting literature, including Actor Network Theory, Bourdieu’s ideas of cultural capital, Abbot’s notion of the system of professions, the mythology of Barthes, and the writings of Habermas on life worlds. The latter utilised dual reference points, as for instance in Hanon *et al.* (2006), and the study by Jones (1999) of clinical budgeting, which combines Ouchi’s notion of clan control with the markets and hierarchies framework of Williamson. The remaining studies draw inter alia on seminal research in institutional and neo-institutional theory (DiMaggio and Powell, 1991; Brunsson and Jacobsen, 2000), as well as the writings of Latour on calculative spaces and that of Foucault on power.

Table 7.4. Theoretical Frameworks: Health Care

Actor Network Theory (Latour,1987)	Lowe (2000)
Bourdieu (Bourdieu and Wacquant, 1992)	Kurunmaki (1999)
The system of professions (Abbott, 1988)	Kurunmaki (2004)
Mythology (Barthes, R.,1972)	Froud et al (1998)
Social Forces Model (Burchell et al, 1980)	Jones and Mellett (2007)
Stakeholder theory	Scott et al (2003)
Habermas (Broadbent and Laughlin, 1997)	Van Peurse (1999)
Theoretical Pluralism: Dual reference points 1. Risk (Beck, 1992) and identity (Giddens,1991) 2. Clans (Ouchi,1980); markets and hierarchies (Williamson, 1985)	Hanlon et al (2006)  Jones (1999)
Theoretical Pluralism: Multiple reference points 1. Institutional theory (DiMaggio and Powell, 1991; Brunsson and Jacobsen ,2000); Actor network theory (Latour,1987); Foucault (Foucault, 1971) 2. Institutional theory (DiMaggio and Powell, 1991; Habermas (Habermas (1987); Organisational change (Laughlin, 1991)	Llewellyn and Northcott (2005)  Broadbent et al (2001)

**The Transformation of the Public Sector, 2008-2018**

In this section of the paper we review articles published from 2008 to 2018, in the same set of journals, namely *Accounting, Auditing and Accountability Journal* (AAAJ), *Accounting Organizations and Society* (AOS), and *Critical Perspectives on Accounting* (CPA). Again, our focus in this period was informed by using *Financial Accountability & Management* as a

reference point (see table 1). We comment on both continuity and evolving research agendas by examining the papers selected for this section from the perspective of (1) research focus (2) theorisation and (3) key findings.

### (1) Research Focus

We begin by considering the maturing or consolidation of research pertaining to the four domains considered above, namely universities, government, audit, and health care. We find evidence of further work in all four areas, although with what we regard as a somewhat increased emphasis on government, including accrual accounting, albeit not at the expense of other areas. Within the papers selected there is a continuity agenda as well as innovations in terms of research focus. In this period there was research on universities (Parker and Guthrie, 2010; Habersam et al, 2013), on health care (Malmlose, 2015; Pflueger, 2016), on public sector auditing (Funnell and Wade, 2012), and on reforms to accounting practice (Becker et al., 2014; Bruno and Lapsley, 2018; Hyndman and Liguori, 2018). However, within these papers, the work of Becker et al, (2014); Bruno and Lapsley (2018) and of Hyndman and Liguori (2018) are part of a closer focus on the activities of government. While government reforms were the subject of research in the earlier period (1998-2007), the work by Becker et al., (2014), Bruno and Lapsley (2018) and of Hyndman and Liguori (2018) overlap with more intense scrutiny of the scope, range and importance of government activities, to which we turn, next.

Within a continued interest in government, there has been research which can be regarded as innovative. This includes work on the effectiveness of government policy as cost saving, specifically in the context of the UK railways (McCartney and Stittle, 2018); the global financial crisis which triggered the Great Recession from 2010 onwards which attracted scholars who worked on the special case of Greek financial crisis (Morales et al, 2014) and the Eurozone financial crisis (Cohen et al, 2015); and a different dimension of governmental activity – cities- which were introduced to the accounting literature by Lapsley, Miller and Panozzo (2010). Also, at the heart of the contemporary public sector, issues of power and politics are significant in the articulation and enactment of strategy (Carter et al, 2010). This is a distinct and novel addition to the public sector accounting literature.

### (2) Theorisation

The research conducted in the period 2008 - 2018 largely mirrored that of the period 1998 - 2007. Well-established frameworks, including Actor-Network Theory (ANT), Institutional theory, and Governmentality continued to be deployed. At times these theories were used on their own and at times in combination with each other and other theories.

Regarding the use of a single dominant theoretical lens, there is use of NPM without being explicit about it. This includes the 2010 paper by Parker and Guthrie (2010) on the need to undertake research in universities. This is an editorial and is therefore different from typical research papers. It nevertheless advocated scrutiny of the impact of global spread of NPM ('modernisation') into business schools and identified them as an important area of study. It also includes the Habermas et al., (2012) study of Austrian universities which is informed by



NPM and accountingization. Also, the study by McCartney and Stittle (2017) is pure NPM (an assessment of the effects of privatisation) but NPM is not mentioned in this paper.

There are other examples of other papers which follow a single theoretical construct. Thus, the Lapsley et al (2010) research on cities uses a governmentality lens. The Bruno and Lapsley (2018) paper used ANT. Institutional theory is used in the papers by Hyndman and Liguori (2018) and by Funnell and Wade (2012). All of these studies, with the exception of the last, underline the continuity of well- established theoretical frameworks being used as a single lens to interpret research results.

However, the most distinctive approach used was dual or even multiple theoretical perspectives. This trend was identified in the 1998-2007 period but looks somewhat more widespread in this later period. Examples included Becker et al., (2014) who used ANT with identity theory; Morales et al. (2014) used neoliberalism and governmentality in their study; Carter et al. (2010) used ideas of power and politics in their research; Pflueger (2016) combined genealogical analysis and the anthropological study of “things”; Cohen et al. (2015) used, power, legitimation and resource dependency in their paper on the Eurozone crisis; Samiolo (2012) and Mehrpouya and Samiolo (2016) draw on a range of influences, including ANT, governmentality, and studies of “objectivity” and “soft law”.

### (3) Key Findings

#### The Continuity Agenda

In this section we look at key observations in papers on universities, audit and health care. For instance, Parker & Guthrie (2010) consider the changing roles of Australian business schools in an age of globalization, and particularly their relationships with and within universities. In the different setting of the Austrian university system, Habersam et al (2013) study how a mandatory external and largely non-financial reporting process, called Knowledge Balance Sheets is interpreted and used by different stakeholders. They also examine how the content and structure of the reports change over time, and how they reshape organizational routines and form links with internal management control processes.

The field of audit remains prominent during this period. For instance, Funnell and Wade (2012) report on a longitudinal field study of a performance audit, focusing in particular on the interactions between auditees and auditors in the Australian National Audit Office. The responses of auditees ranged from co-operative acquiescence and co-operation to confrontational defiance, suggesting that performance auditing remains a highly contested activity and that its credibility in practice remains uncertain.

Likewise, with the continuing concern with the domain of health care. Pflueger (2016) investigates the changing margins of accounting in the field of health care, in particular through customer surveys that have emerged as a means of accounting for customers and of holding professionals and organizations to account. “Knowing patients” have a dual character, they are both patients that are equipped and empowered as consumers with first-hand knowledge about quality and their care, and objects stripped of their individual characteristics so as to be made knowable to organizations in terms that can be managed and improved. Malmrose (2015) for instance analyses public debate regarding health care reform in Denmark. She observes that management accounting discourse becomes the dominant

discourse in public debate during the first decade of the twenty-first century. Physicians, she argues, tend to be absent from general public debate, any negative consequences of the reform are blamed on “the system”, and health care quality comes to be perceived in increasingly quantitative and financial terms rather than by reference to the Hippocratic Oath. One might view this as a hybridizing of sorts (Kurunmäki and Miller, 2006), albeit one in which the accounting discourse gains the upper hand.

### The Evolving Agenda

The McCartney and Stittle (2017) paper is a significant innovation because it identifies a major public sector policy (rail privatisation in the UK) as a costly failure. Turning to government accounting, Becker et al. (2014) examine the reconfiguring of the identities of public sector accountants in the shift from cash to accrual accounting. Using Actor-Network-Theory and the concept of translation, they show how the identities of public sector accountants were transformed through the introduction of Accrual Output-Based Budgeting in two German states. Rather than viewing public sector accountants as a homogeneous group, they suggest that they can be viewed as consisting of four different groups, which varied in their reactions to the reforms. Hyndman and Liguori (2018) examine changes from the 1990s and into the first decade or so of the twenty-first century. More specifically, they examine the somewhat different settings of Westminster central government and the devolved Scottish administration. They consider the changes in financial accounting, budgeting and performance management, the reactions to these, and the legitimisation strategies used to describe them in the finance departments and in the operationally focused departments largely concerned with service delivery. Bruno and Lapsley (2018), drawing on ANT, examine the fabrication of a government accrual accounting system. Their study of accounting in action consolidates our understanding of accrual accounting, and, specifically, the experimental nature of its implementation.

Other research within the government sphere revealed how the domain of rationalities and technologies can be seized by NPM ideologies in cities (Lapsley, Miller and Panozzo, 2010). The discussion of the global financial crisis revealed the attenuated position of Greece, a small state in a large economic and political union (Morales et al, 2014). It also revealed the power of the agency (the Troika) devised by the EU and international funding agencies to impose austerity programmes on EU nation states caught up in the global financial crisis (Cohen et al.).

Another recent innovation in the governmental field is the focus on large scale or mega projects. Samiolo (2012) examined a controversial cost-benefit analysis, conducted as part of the environmental appraisal of a large public sector project in Italy, which provided the preconditions for commensuration and standardisation through quantification and economic calculation. Relatedly, Mehrpouya and Samiolo (2016) examined the Access to Medicine Index, conceptualized as a regulatory ranking with the explicit mission of addressing a perceived regulatory gap and market failure. Overall, the key finding of the significance of both politics and power (Carter et al, 2010) resonates with these studies of public sector reforms.

## Conclusion

The principal aim of this paper has been to provide a structured overview of the accounting literature that has addressed the multiple transformations of the public sector across the period 1998-2018. We began by examining the phenomenon that has been termed neoliberalism, a somewhat over used term that none the less offers a useful shorthand descriptor for the events we are concerned with. For during this period markets and the metrics of accounting became firmly entrenched in all manner of public services, notwithstanding earlier and subsequent reforms. We then described the key findings in the literature published during the first decade covered here, organised according to four sectors or categories: universities, government, audit, and health care. Using those same four categories, we then considered the multiple and varied modes of theorising deployed in those studies, noting where relevant when researchers have deployed dual or even multiple theoretical frames.

In an early section of this paper, we identified five key approaches or modes of theorising in the studies of public sector reform considered: New Public Management, Governmentality, Reform Processes, Actor-Network Theory, and Institutional Theory. While clearly there are other ways of partitioning the theoretical universe, and while these are also overlapping and potentially complementary sets of concepts, we suggest that this categorisation provides a useful heuristic for getting to grips with the key components of a voluminous body of literature. We examined the claims made by the proponents of these different ways of thinking about the transformation of the public sector, considered criticisms levelled at them, and included a series of exemplars of each. Perhaps NPM is the least obvious of these, as it is both a descriptor or frame and the object of study itself. But, as we have argued, it has more than a grain of theory in it, which we suggest justifies its inclusion.

Of the other theories examined here, institutional theory has perhaps been the most widely used framework for analysing public sector reforms, no doubt due in part to its early formulations. While the literature has moved on considerably since the late 1970s, with much added and much revised, it remains a significant aspect of the current analytical landscape. Of the other approaches that we have considered, governmentality offers a particularly fruitful way of examining the conjoint programmatic and the technological dimensions of public sector reforms, not least as it highlights the ways in which the calculating self becomes both the object and subject of public sector transformation. At the centre of this thinking is the pervasive nature of calculative practice, which makes this a highly pertinent approach to the study of public sector in this era and in contemporary developments of today's world. Alongside governmentality, and at times in conjunction with it, there is ANT, with its analogous emphasis on both human and non-human actors. The final approach we considered, which we have termed "reform processes", is largely based on the work of Brunsson. In ways that echo the focus of governmentality on constantly failing programmatic aspirations, this perspective focuses on the "relentless modernisers", actors and organisations that have a messianic commitment to rational models of change, while also having a remarkable capacity to forget while reimagining the future.

There is much that we have omitted. The notion of research impact is one such issue, although its omission is largely because it features little in the period we have focused on. However, there are glimpses of policy relevance or impact in the Highlights papers: Exhibit 1 examines the issue of NPM implementation; Exhibit 2 sheds light on the working of a "wicked" problem; Exhibit 3 informs policymakers on the trajectory of reform; Exhibit 4 illustrates the

potential consequences of performance management systems; and Exhibit 5 considers the implications of managerialism in schools. With the benefit of yet more hindsight, it may turn out that the period which we have considered here represents the early stages of what has recently come to be termed a “post truth” world.

One of the issues which we have considered in this study is the manner and range of theoretical pluralism. This theoretical approach has consistently been advocated by the editors of AAAJ (see Guthrie and Parker, 2004; Parker and Guthrie, 2009) with considerable influence. The argument of proponents of theoretical pluralism is that many public sector reforms are inherently complex or indeed, insoluble (so called “wicked problems”). In this the leverage offered by bringing more theoretical perspectives to bear is regarded as essential. We have sympathy with this approach. Our exhibits on governmentality, on ANT, institutional theory - all reveal evidence of dominant theories supported by others. However, the Exhibits on NPM and on reform processes are more single theory studies. So, there is room for different approaches.

This paper is a discussion of research directed at other academics, but what of the non-academic community? In the period studied, the idea of research impact was becoming of increasing interest to policy makers. There are glimpses in this paper of the fate of an academic research that does not have user relevance. The Highlights papers do have policy relevance: Exhibit 1 depicts the state of NPM implementation; Exhibit 2 reveals insights into the working of a wicked problem; Exhibit 3 informs policymakers on the trajectory of reform implementation; Exhibit 4 reveals the consequences of poorly designed performance management; Exhibit 5 shows policymakers the implications of managerialism in schools. However, at this time, there are indications of governments resorting to the use of management consultants as agents of policy making (Lapsley, 2009). There is reference in the NHS case to an earlier era of evidence-based research to inform policy. But latterly the temptation of the quick fix and “recipe management” of management consultants held sway. In today’s society there are signals of a post truth world, in which expertise is not valued and in which governments outsource their expertise and buy in the advice of management consultants. The antecedents of today’s world of fake news and demonising of experts can be seen as emerging in the initial decade discussed here, namely 1998-2007, and as consolidated in the subsequent decade.

Finally, this article is a celebration of two decades of academic research in public sector accounting. While we divide this period into two decades- one of high intensity (1998-2007) and one (2008-2018) of a less intense, but with highly reflective and consistent quality research in public sector accounting, there remains much to be done. We have alluded above to a continuity research agenda, however, there are also significant other opportunities for public sector accounting researchers. The global financial crisis of 2008 ushered in the Great Recession and a new era of austerity in many countries. The governments of countries caught up in this crisis diverted scarce resources from public services to shore up failing private sector banks. There has been research into these cutbacks in public services, but many economies remain fragile. There remains a scope for further research, particularly longitudinal studies, into the resilience of public sectors in austerity and, more specifically, whether the manner and scope of these austerity programmes represented a renewal of early NPM practices of cutback management, albeit in a particularly severe form. Within the public sector in many economies there has been a decade of relentless pressure on many public services to offer ‘more for less’. This financial imperative has ushered in further NPM practices – notably the mimicry

of the management practices of the private sector car manufacturer, Toyota. This is a specific reference to the widespread adoption of lean management in the public services of many countries, as public managers have struggled to deliver more services with less resources. There has been some research in this area (see for example, McCann et al. (2015)). However, accounting researchers have shied away from studying this NPM practice which is presented as continuous improvement, but which is also a cost reduction technique.

Furthermore, there is a growing awareness of the challenges confronting the world on climate change. This realisation poses specific challenges for governments and government bodies. There are significant accounting issues over the extent, manner and trajectory of public resourcing of initiatives to influence corporate and citizen behaviour and facilitate the shift to greener, more environmentally friendly policies in the design of infrastructure investment, the organisation of public transport systems and the progressive development of policies which underpin a radical agenda for climate change. Also, within the sphere of the public sector, many cities are grappling with environmental issues, including air pollution. There is a potential for a significant public sector accounting research agenda around the estimation of costs of shifting to a green agenda, the development of cost estimates which extend beyond traditional cost accounting and the need for accounting mechanisms such as participatory budgeting, which offer a platform for citizens to engage with city managers, to renew and stimulate cities in addressing fundamental challenges posed by climate change. These issues represent an exciting research agenda for established public sector accounting researchers, emerging researchers and for doctoral students.

## Further Reading

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