Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform

Chandana Alawattage
University of Aberdeen,UK

John De-Clerk Azure
University of Aberdeen, UK

ABSTRACT

Accountability has become integral to many African development reform initiatives and permeated the World Bank's (WB) policy discourses, with "social accountability" as a major plank in its development orthodoxy. Since the 2004 Word Development Report (WDR), the WB's leadership has been declaring its commitment to social accountability. This paper excavates what lies behind the ringing declarations of commitment to social accountability in the context of Ghana's Public Financial Management Reform Programme. Empirically, it draws on four months' fieldwork into the accountability practices this programme brought about and an extensive analysis of WB discourses on public sector reforms and social accountability. Theoretically, the paper draws on Foucault's governmentality and the notion of agonistic democracy central to the recent democratic accountability debate in critical accounting circles. The paper argues that the WB's social accountability crusade hinges on the neoliberal concerns of efficiency and fiscal discipline rather than creating a democratic social order, which then questions the very notion of social accountability that the WB is propagating, especially its discursive and ideological "short-circuiting" of democratic processes. The paper finds that the dominant and dominating accountability forms that facilitate the WB's financial hegemony are privileged over potentially emancipatory ones. The findings highlight that as local governments become responsible to international development agencies through the "social accountabilities" that the WB is promoting, they become less socially and democratically accountable to their own populace-the very place where social accountability should truly rest.

Keywords: Social accountability, public financial management reforms, World Bank, Ghana, governmentality, agonistics.

Accepted manuscript
Critical Perspectives on Accounting; Special Issue: African Accounting and Development

> Social accountability is the key at the World Bank to achieving our goals of alleviating extreme poverty and boosting shared prosperity. (President Jim Yong Kim-WB Global Partnership for Social Accountability, Partners Forum, 2015)

> We see social accountability as an integral part of, not only our work, but of the whole development and governance agenda. (Vice President Keith Hansen-WB Global Partnership for Social Accountability, Partners Forum, 2015)

1. INTRODUCTION

Accountability is at the heart of both democratic governance and equitable development. In most neoliberal public-sector reforms, it is becoming a staple objective and "a critical companion to administrative reforms" (Schillemans 2016, 1403). It has also been suggested that strengthening public accountability is central to improving public services (Joshi and Houtzager 2012) and delivering the United Nations' Sustainable Development Goals (Engebretsen et al. 2017). Quite recently it has become eminent via WB's "Strategic Framework for Mainstreaming Citizen Engagement in its Operations" (World Bank 2012b, 2016). The emphasis is on helping sub-national governments create interactive platforms with citizens to encourage the latter's direct participation in political and administrative decision-making. Both the Accra Agenda for Action of 2008, and the 2005 Paris Declaration placed emphasis on prioritising results, transparency, and capacity for accountability development. The Accra Agenda for Action, for example, sought to extend the Paris Declaration's principles of ownership and mutual accountability to include domestic accountability to parliaments, civil society, and citizens.

Following these world events, research interest in accountability has proliferated in various academic disciplines (especially in accounting, political science, and public-sector management), creating interdisciplinary space in which accountability has now become a higher order principle to symbolise social progress and democracy. In mainstream development policy circles, debates about mechanisms for strengthening accountability have focused on "social accountability" as traditional forms of political and hierarchical accountability have either failed to ensure effective monitoring of public authority (Joshi 2007) or delivered limited success (Malena et al. 2004). Thus, the debate has shifted from improving the "supply side" of accountability tools such as importing private-sector accounting tools to enhance public accountability, systems and institutional checks and balances, audit requirements, and formal law enforcement agencies to "demand-side" instruments that enhance citizens' "voice" in demanding accountability.

Mainstream consensus has seemingly emerged for social accountability, advancing ideas about how citizens can exercise control over public authority via direct participation in policy formulation and implementation. For WB, this form of accountability is central to development practice and reform success (Grandvoinnet et al. 2015). The WB's turn to participatory approaches in its development mission

has received commendation within the development-policy community, with Linke (2010) arguing that the shift suggests convergence of leftist and neoliberal approaches. Some even argue that the contours of a new social contract are emerging as citizens seek new relationships with their governments based on transparency, accountability and participation (Carlitz 2013; Gonçalves 2014; Nyqvist et al. 2014; Touchton and Wampler 2014). Hickey and King (2016) suggest such a shift is desirable as greater accountability, whereby governments not only deliver goods and services as per policy promises but also respond to citizens' demands, builds stronger citizenship and promotes empowerment. Mainstream proponents and WB also hope this change should trigger broad conversations about social and economic priorities that lead to democratisation and the realisation of a redistributive logic (World Bank 2016).

Over the past 50 years, WB, with its sister institution IMF, has arguably become the centrepiece of global governance (Mundy and Verger 2015). In the global South, these two institutions possess an array of tools for persuading governments to adopt reform, and they play a pivotal role in public financial management (PFM) reform efforts, with much literature highlighting how the two institutions instigate accounting reforms (e.g., Adhikari and Jayasinghe 2017; Lassou and Hopper 2016; Hopper et al 2017). A recurrent theme in these analyses is WB's problematic calls for so-called New Public Financial Management (NPFM) to be adopted for poverty alleviation and development (Guthrie et al. 1999). This heavy involvement of the WB in the affairs of developing countries' affairs would lead to some designating the WB as the single most important source of ideas and advice for developing countries policymakers (Gavin and Rodrik 1995). Indeed, empirical support for this conclusion derives from a survey of 6,731 government officials and development practitioners from 126 low-income and lower-middle-income countries. In their subjective ratings of 157 different aid agencies, WB ranked first for "agenda-setting influence" and fifth for "usefulness of advice" (Custer et al. 2015, 48).

Critical accounting analyses of WB and its structural reforms have largely deemed such reforms hegemonic impositions. They have focused on how WB capitalises on its institutional, epistemic, and economic power to impose managerial practices and ideologies on less developed countries (LDCs). For example, Neu et al's (2002) Bourdieusian analysis explained how WB's different modes of capital and "coordinating agency" imposed such structural reforms. Similarly, Annisette (2004) elucidated how WB's hegemony stemmed from the very capitalistic institutions of profit-motive embedded in its ideological, structural, and operational constitution.

Critical accounting research has explained how accounting reforms became central to WB's neoliberal reformative ideology and why modernizing accounting practices became a prerequisite for enhancing market efficiency and improving the efficacy of organizational control (see Alawattage and Alsaid 2017). As such, WB envisaged massive investments in restructuring LDCs' accounting systems via such endeavours as making harmonisation of accounting standards and accounting education conditions of its loans (see Annisette 2004; Saravanamuthu 2004; Uddin and Hopper 2003). Organizational and managerial efficacy of such investment has been central to accounting critiques of WB. Uddin and Hopper's (2001) "Bangladeshi Soap Opera"

showed how the accounting changes that WB's structural reforms introduced failed to bring greater external accountability and transparency, and instead degenerated into some private bookkeeping system whereby private owners could treat external accounting regulation with impunity. The anticipated modernization of management control into a more performance-driven, market-based system thus never happened; instead, the resultant coercive control resembled a despotic regime of private capital (Uddin and Hopper 2001, 670). Uddin and Hopper (2003) further tested WB's claims of progressive development by comparatively assessing financial and non-financial developmental performance. They argued that WB's narrow criteria (i.e., profitability) undermined development by neglecting more socially and politically relevant issues such as employment conditions, trade unions and individual rights, social returns, financial transparency, and accountability to external constituents. Other accounting researchers have extended this critical assessment of WB hegemony by analysing its political and social implications (e.g., Babb 2005; Cooke 2004; Neu and Gomez 2006; Neu et al. 2006; Neu et al. 2002).

This paper extends this stream of critical accounting research by conducting an empirically grounded critical theory-based analysis of WB's "social accountability" agenda. It does so by excavating what lies behind WB's ringing declarations of commitment to social accountability. It draws on notions of agonistic and deliberative democracy to formulate the 'critical intents' against which any agenda of social accountability should be assessed, and on Foucault's notions of governmentality to explain the 'critical contents' that WB's social accountability agenda actually constitutes. The paper argues that WB's social accountability crusade is anchored predominantly on the neoliberal concerns of economic efficiency of the 'Post-Washington Consensus' rather than creating a democratic social order. Empirical support for this comes from a four months' fieldwork into the accountability practices brought about by Ghana's Public Financial Management Reform Programme and an extensive analysis of WB discourses on public-sector reforms and social accountability. The findings of the paper put the very notion of "social accountability" that WB is propagating into question, especially its discursive and ideological apparatuses that work towards "short-routing" democratic processes rather than promoting deliberative or agonistic social order. Consequently, dominant and dominating forms of accountability that facilitate WB's financial and epistemic hegemony are privileged over potentially emancipatory ones. The findings highlight that as local governments become responsible to international development agencies through the "social accountabilities" that WB is promoting, they become less socially and democratically accountable to their own populace where the notion of social accountability should truly rest.

The paper is structured as follows. Section two contains the theoretical review, which articulates two analytical elements. First, it addresses the political notions of accountability that graced recent dialogic and agonistic debates on accountability by focusing on the critical normativity or 'critical intent' that social accountability should embrace vis-à-vis other forms of accountability. Secondly, it deals with theoretical parameters of neoliberal governmentality, which provides the theoretical framework for analysing the 'critical content' of the social accountability that WB promotes. Section three explains our methodology. Section four presents the empirical

analysis, articulating how three reformative elements – legal codification of public-sector accountability, disciplinary intentions and technologies, and socialisation of accountability-reformed Ghana's public-sector accountability regime ensuing WB's neoliberal agenda. Finally, section five discusses the political and theoretical implications of the findings and concludes the paper.

2. ACCOUNTABILITY, GOVERNMENTALITY, AND AGONISTICS IN DEVELOPMENT

It is no exaggeration to say that the 'critical' accounting agenda in LDCs has largely involved theorising the way global development discourses have penetrated their cultural-economic and political spaces. Since its mid-1990s beginnings by a set of Manchester PhDs (e.g., Annisette 1996; Uddin 1997; Wickramasinghe 1996), this project has grown significantly, encapsulating various issues pertaining to, for example, accounting implications in structural reforms (e.g., Alawattage and Alsaid 2017; Uddin and Hopper 2001); accounting and indigenous cultural practices (e.g., Davie 2000, 2005; Gallhofer and Chew 2000; Gallhofer et al. 2000); development of the accounting profession in postcolonial contexts (e.g., Annisette 2000, 2003; Dyball et al. 2007); accountability in the civil society (e.g., Alawattage and Wickramasinghe 2008, 2009; Jayasinghe and Wickramasinghe 2007); post and neo-colonial dynamics in public sector accountability (e.g., Lassou and Hopper, 2016; Lassou et al., 2019); and corporate social and environmental accountability (e.g., Alawattage and Fernando 2017; Belal et al. 2013; Kamla 2015). Recently, however, perhaps because of accountability's increasing political significance in this neoliberal time, the accountability dynamics of development has received much more explicit and concentrated effort (e.g., Alawattage and Fernando 2017; O'Leary 2017; O'Dwyer and Unerman 2008; Roberts 1991; Roberts and Scapens 1985).

2.1. Accountability in development

Given its obfuscated, "elusive" and "chameleon-like" nature (Sinclair 1995), accountability demands clarifications regarding both its meanings and critical accounting researchers' approaches in dealing with it. However, by this, we neither seek a generally acceptable definition/approach to accountability nor see its amorphous nature as necessarily problematic. For us, this obfuscation is inevitable and, perhaps, even necessary, given the empirical and theoretical diversity of the situations in which accountability is deployed, and the ways in which accountability defines the contents and the intents of such situations. Therefore, here we clarify only this plurality and the particular epistemic choices we made in analysing our case peculiarities.

2.1.1 Functional accountability:

Perhaps a good starting point is the increasingly popularising dichotomy, and the paradox, between functional and social forms of accountability. As discussions within NGO accountability have noted, for example, 'functional accountability' is used to characterise accountability relations, structures and processes that assess whether designated resources are spent for designated purposes (Najam 1996; O'Dwyer and Unerman 2007). Given this "designation" is a hierarchically imposed condition by

the power holders (e.g., donors, investors, regulators, and top managers), functional accountability is hierarchical and dictating but, at least in its ideal type, serves particular economic-functionalities such as mitigating the 'agency problem' (which is of course understood to be the fundamental structural condition for much of economic inefficiencies) and, thereby, enhancing efficiency, mitigating frauds and corruption, and enhancing the techno-economic accuracy with which the information is disseminated to the relevant stakeholders. Also, as this designation involves measurable and quantifiable performance indicators, functional accountability functions on the basis of 'accounting', with conventional financial reporting and budgeting being its modus operandi whereby accounting concepts such as money measurement and entity take precedence over everything else. As accountability's "core idea" concerns the "condition of being able to render a counting of something to someone" (Dubnick 1998, 76) or "giving and demanding of reasons for conduct" (Roberts and Scapens 1985, 447), functional accountability narrows such counting and reasoning to money-measured and entity-bounded explanations and justifications (or even critiques as in, say, adverse variances in budgetary control) of economic efficiency and managerial effectiveness. In this functional mode, coupled with other supplementary institutional apparatuses that ensure its functionality (e.g., laws, regulations and institutionalised hierarchies), accountability has become more or less accounting.

Functional accountability is 'disciplinary' (see next section) and control driven. It conceives and reproduces the social setting in which people are made accountable as a rule-bound mechanism or a control system. In such a social setting, being accountable means confining individual and collective actions to rules and procedures that make individuals and groups productive and, significantly, their actions visible and traceable (see Zyglidopoulos and Fleming 2011). Such confinements produce not only desired outcomes but also numbers and narratives (i.e., accounts) that make peoples' actions and their outcomes visible and traceable. Such numbers and narratives then flow through the hierarchies and networks (i.e., institutionalised structures established to ensure functional accountability) to make seeing without being seen possible, at a distance, by numbers (see Hopper and Macintosh 1993; Miller and O'Leary 1987; Rose 1991). Yet again, this 'disciplinarity' of functional accountability need not be understood necessarily as 'negative' form of accountability. While, it of course, privileges the economic over social and political and renders individual subjectivities to economic forms of subjugation and domination, this disciplinarity establishes a particular order with which human beings perform within organisations.

Nevertheless, implicit in this functional accountability is a modernist, industrialist and liberalist vision of development. When enacted through pragmatic elements of development programming such as WB's structural and accountability reforms, functional accountability brings about development that seeks the creation, establishment and enhancement of the "disciplinary dispositifs" (Foucault 1995) necessary for capitalistic accumulation through industrial and commercial activities. This includes the micro-organisational apparatuses of discipline (e.g., accounting, control and performance management systems) and macro-political apparatuses (e.g., regulatory and macro-policy coordination mechanisms) that coordinate and direct the polity and the civil society towards imperatives of capital accumulation. Such

disciplinary dispositifs are discursively and ideologically justified by propagating a neoliberalist vision of the populace enjoying their "sovereignty and freedom through the free markets" (see Friedman 2002 [1962]; vis-a-vis Harvey, 2005; Chomsky, 1999). As our empirical section further illustrates, WB's Ghanaian accountability reforms include moves towards a form of market-based neoliberal development by enhancing the disciplinary gaze through accounting technologies, despite WB's declaration of promoting social accountability.

2.1.2 Social accountability

Social accountability is often projected as the 'other' and juxtaposed with functional accountability. However, this juxtaposition takes many forms, generating different meanings in different contexts. For example, specifically focusing on the "visibility of the self", Roberts' (1991) seminal work on accountability forms contrasts the hierarchical or functional form with accountability's "socialising form" For him, hierarchical forms produce and reproduce "an individualized sense of self; a sense of the self as essentially solitary and singular, nervously preoccupied with how one is seen" (Roberts 1991, 355). While this individualising effect of the hierarchical accountability rests pretty much on "how one is seen" as she or he is positioned in the hierarchy, it also translates the individual into an apparatus of self-surveillance. In this sense, Roberts (1991, 358) argues that "accountability also becomes a process internal to the 'self' in the surveillance of the 'me' by 'I'". In hierarchical accountability's reproduction of self, "the individual is … a reality fabricated by the specific technology of power that I have called discipline" (Foucault 1995, 194; also cited in Roberts 1991, 358).

In conceptualising socialising accountability, Roberts connects this individualising form to the Habermasian distinction between "work", which embeds the notion of "action oriented to success", and "interaction", which embeds the notion of "action oriented to achieving understanding" (Habermas 1971). This distinction is critical in understanding the social accountability we are trying to mobilise herein through our theoretical critique of WB's social accountability discourses. Social accountability, in its true sense, should create actions oriented towards social "understanding", which nevertheless requires understanding beyond that which functional accountability creates. In a sense, all forms of accountability create understandings. However, the understanding functional accountability creates is an imposed understanding specifically designed to connect the self to the mechanisms of capital accumulation and to secure the individual's conformance to the rules of productive machinery and, thereby, to enhance self's instrumentality in accumulation. In this sense, as noted above, functional accountability is economic and disciplinary but, yet again, it enhances the economic efficiency with which people carry out their actions in organizations.

The understanding that social accountability creates is social, promoting what Habermas called "rational consensus grounded in non-distorted communication" (Habermas 1984; see also Roberts 1991, 361). As such, social accountability should be emancipatory, enabling social agents, through dialogue, to reflect on their subjugated conditions. For Roberts (1991, 361), social accountability creates possibilities whereby

"individuals are rediscovered as having at least a partial penetration and reflexive understanding of the 'real' conditions of their own and others' work, and a capacity to conceive of and recognize others and their interests outside the purely instrumental framework that work dictates". While Roberts conceives this social accountability in the context of the way the individual self is wrapped in accountability relations, its own visibility, and its possibilities for emancipatory interactions amid "work", others see it in relation to whole organisations. The latter's concern is how and why organisations should escape being solely accountable to investors and donors in order to offer organisations "the scope to embrace broader accountability for their wider social impacts encompassing accountability for the impacts their actions have on other organisations, individuals and the wider environment" (O'Dwyer and Unerman 2007, 450; see also Edwards and Hulme, 1995; Najam 1996; Unerman and O'Dwyer 2006).

In either case, whether contextualised in relation to the "visibility of the self" or the "social responsibility of the corporations", social accountability implies a progressive social movement, if it avoids capture by neoliberal managerialism (see section 2.3, section 4, and conclusions). It promises a discursive space for 'functionally subjugated' social agents to be reflexive of their conditions, and to construct more social (vis-à-vis economic) and emancipatory 'relations' within and out with "work" settings. It promises an alternative to the modernist, industrialist and liberalist vision of development that functional accountability propagates[1]. We further explore alternative forms of development next.

2.2. Democratic development, dialogics, and agonistic possibilities

Exploring accounting's socialisation possibilities has a rich history in critical accounting, especially in accounting for democratic development. This research trajectory identifies "dialogic" forms of accounting as a necessary element of the progression towards inclusive and participatory forms of development and democracy. Significant critiques have been made on the monologic nature of managerialist and eco-modernist approaches to sustainable development emphasising the necessities of dialogic approaches to accountability (e.g., Cooper and Sherer 1984; Cooper and Owen 2007; Gray et al. 1995; Power 1992). Attention has now been drawn towards the ways political-cultural pluralism can be taken seriously and how organisations within plural societies can embrace accountability (e.g., Brown 2000, 2009; Brown and Dillard 2013a, 2013b, 2015; O'Dwyer 2005; O'Dwyer and Unerman 2007; Thomson 2014; Vinnari and Dillard 2016). Calls have been made to refuse capital market privileges,

1 However, this does not mean that any form of 'social accountability' would be necessarily or always brings out positive or progressive social reforms. As we illustrate in our empirical case, their efficacy in effect are indeed contingent upon particular cultural political conditions and normativities with which social accountability is designed and implemented. Nevertheless, it should also be emphasised that, in the contemporary political struggles and projects of creating a 'democratic' political order, agonistic form of accountability (i.e. social forms) are much desired and demanded than functional forms. This has even been accepted by the actors such as World Bank now, hence their push towards 'social accountability'

to recognise heterogeneity, and to enhance pluralistic expressions of public interest (Brown 2009; Dillard and Ruchala 2005).

The dialogic agenda in accounting was inspired by theoretical, empirical, and political work in other fields (e.g., Bakhtin 1981; Freire 1972, 1985, 1994; Giroux 1983; Habermas 1984; Laclau and Mouffe 1985; Morrow and Torres 2002; Mouffe 1993, 1999, 2000, 2005). Since the mid-1990s, such works have given accounting scholars critical insights that facilitated their dialogic critiques on conventional accounting (e.g., Boyce 2000; Lehman 1999; Macintosh 2002; Mouck 1995). The mid-2000s witnessed attempts at finding a dialogic mode of accounting education. Principles that Freire (1972, 1985, 1994) proposed regarding the "pedagogy of the oppressed", and the principles Illich (1971) outlined concerning the "hidden curriculum" were employed to construct a dialogic framework for accounting education (see Thomson and Bebbington 2004, 2005). Emphasising how "accounting is a process of education that can encourage critical reflection", Freire's pedagogical "conscientization"[2] has been used herein to reconceptualise accountability as a reflexive process between different stakeholders that can enable them to become not only dialogically aware of social reality but also capable of exposing and reflecting on "invisible" and "silenced" factors that reproduce oppressive accountability regimes (Bebbington et al. 2007, 363; see also Thomson and Bebbington 2004; Thomson and Bebbington 2005). For this, Thomson and Bebbington argue, accountability must be framed within numerous contextual parameters such as the institutional framework, epistemology, human agency, role of experts, language and discourse heterogeneity, community and identity, material context, and power dynamics.

Recently, critical accounting scholars' attention has shifted to theorise this dialogic accountability within the theoretical parameters of "deliberative" and "agonistic" democracies, with both seeking to enrich conceptions of democratic development beyond its 'functional other' – the monologic 'aggregative model'. While providing the political philosophy for functional accountability, the aggregative model draws on neo-classical rational-economic thinking to conceptualise democracy as the aggregative outcome of rational-economic choices within the market and electoral politics. Though providing only very tenuous accounts of democracy, this model has been instrumental in establishing functional accountability regimes across the world, privileging shareholders' interests over democratic societies' pluralistic need and, thereby, helping the economy to colonise the polity and society. Deliberative and agonistic conceptions of democracy are mobilised against this hegemony to locate accountability within a more democratic, pluralistic, and participative social order (see Alawattage and Fernando 2017; Brown 2009; Brown and Dillard 2013a, 2015).

Deliberative modelling of accountability draws mainly on the work of John Rawls and Jurgen Habermas (see Lehman 1995, 1996, 1999; Power and Laughlin 1996; Unerman and Bennett 2004). It concerns grounding the authority and legitimacy on public reason and promoting a normative communicative rationality that satisfies both democratic legitimacy and economic rationalities. Deliberative politics involves

2 This term refers to learning to perceive social, political, and economic contradictions, and to take action against the oppressive elements of reality (Freire 1972, 17).

the exchange of arguments among reasonable persons following the principle of impartiality through ideal speech situations (Brown 2009; Mouffe 1999). Power and Laughlin (1996, 444) explain that deliberative rationalisation

> encloses the counterfactual basis for the possibility of reconstituting a public sphere in which citizens can engage in the discussion of ends. At the ideal limit a 'balanced' modernization process is posited in which the three fundamental spheres of social reproduction can at all times be mediated by communicative action, that is, action which explicitly raises claims to truth, rightness and sincerity within institutional contexts in which such claims may be consensually resolved. This involves something like sustaining the lines of substantive public accountability between quasi-autonomous sub-systems, such as the economy, and a public sphere of dialogue and debate concerning fundamental ends.

In an ontological sense, therefore, as a solution to the structural contradictions between the social and the economic, Habermasian deliberative model of democracy is optimistic on the possibilities of directing communicative actions (or the epistemological processes of constructing a consensus) towards a universal set of doctrines that create an equilibrium between the social and the economic. This ontological and epistemological universalism in the deliberative model is now subject to agonistic reformations.

2.2.1 Placing dialogics in agonistics

Agonistic scholars endeavour to extend this deliberative conception through a different ontology of the social conflicts and antagonisms. For such scholars, the deliberative rationality based on ideal speech criteria and universalistic consensus does "not fully account for the dimensions of disagreement and differences in democratic interactions" (Brown and Dillard 2013b, 176). Hence, deliberative rationalisation must be "balanced with theorisations that recognise the reality and value of more open-ended and unfinalisable struggles among actors with different histories, cultures, and/or ideological orientations" (ibid).

Although certain elements of agonistics were implicit in previous accounting literature (e.g., Macintosh's (2002) heteroglossic accounting), it was Brown's (2009) attempt at "taking pluralism seriously" that introduced agonistics as a comprehensive theoretical framework to accounting literature. Drawing on Laclau and Mouffe's work (Laclau and Mouffe 1985; Mouffe 1993, 1999, 2000, 2005), she proposes principles for a critical dialogic approach: recognizing diverse ideological orientations; avoiding monetary reductionism; being open about the inherent contestability of calculations; enabling access for non-experts; ensuring effective participatory processes; being attentive to power relations; recognizing the transformative potential of dialogic accounting; and resisting new forms of monologism (Brown 2009, 324). Coupling them with Soderbaum's (1982) positional analysis, she also illustrates how they can be applied in a particular accountability tool-the Sustainability Assessment Model.

Since then several papers have extended and further refined agonistic approaches to accounting. Dillard and Roslender (2011) revisited Norman Macintosh's works on the

ethics of profit manipulation, Lavinasian ethics, and heteroglossic accounting but with the theoretical lenses of Brown's and Mouffe's agonistics. Brown and Dillard (2013b) provided an agonistic appreciation, critique, and extension to Richard Laughlin's work that draws on Habermas's theory of communicative actions. Brown and Dillard (2013a) addressed the "death of environmentalism debate" (Cohen 2006; Dunlap 2006; Nordhaus and Shellenberger 2007; Shellenberger and Nordhaus 2004) to offer an agonistic critique on the monologic environmentalism movement and to explain how agonistic pluralism can help engagement strategies. Brown and Dillard's (2015) paper further developed "dialogic accounting for stakeholders" by turning towards the insights science and technology studies provide regarding opening up and closing down participatory governance. Vinnari and Dillard's (2016) attempt drew on actor-network theory (ANT) to develop an (ANT)agonistic framework to theorise "the moment of decision"-how democratic discussion and debate can maintain pluralistic ethos in action.

Agonistics asserts a "radical negativity" about society being permeated by contingency; it also asserts that any order is hegemonic (Mouffe 2013, xi; see also Laclau and Mouffe 1985). As such, "a central task of democratic politics [and, hence, agonistic accountability] is to provide the institutions which will permit conflicts to take an 'agonistic' form, where the opponents are not enemies but adversaries among whom exists a conflictual consensus" (Mouffe 2013, xii; see also Mouffe 2000). Furthermore, "the cultural terrain occupies a strategic position because the production of affects plays an increasingly important role. Being vital to the process of capitalist valorization, this terrain should constitute a crucial site of intervention for counterhegemonic practices" (Mouffe 2013, xiv). In this agonistic sense, to be truly social, any form of social accountability should construct counterhegemonic cultural practices against the hegemony that functional accountability currently promotes.

Accordingly, accountability should be conceptualised as an ensemble of practices and institutions for organizing human coexistence (i.e. 'politics') but within a terrain of conflictuality informed by 'the political'[3]. The focus of agonistics and dialogic accountability analysis is, generally, on antagonisms between the polity, society and the economy. In this antagonism, the economy is the dominating discourse colonising the polity and society with its economic-rational universalism that privileges the capital. Emancipation in this sense involves freeing the social and political from such economic colonisation. The critical question, then, as analysed in the empirical section, is thus this: "How would WB's social accountability crusade stand against these democratic notions of social accountability?"

3 As the basis for agonistics conception of democracy Mouffe (2013, xii; see also Mouffe 1993), differentiates between 'the political' and 'politics'. While 'the political' refers to the ontological dimensions of the antagonisms, 'politics' constitutes the ensemble of practices and institutions whose aim is to organise human coexistence. Hence, in comparison to Habermasian notion of deliberative democracy's structuralist and modernist understanding that a universal consensus can be constructed through steering mechanisms (e.g., accountability systems and practices), agonistic holds on to a post-structuralist and postmodernist conception that politics of accountability is to construct counter-hegemonic understandings so that fundamental political contradictions are manifested and articulated through critique. It is the agonistic critique which then drives the progressive social change.

2.3. The antisocial social: neoliberal governmentality

Dialogics and agonistics provide the theoretical parameters of 'critical intent/normativity' of social accountability-to see this form of accountability as progressive, democratic and emancipatory. However, it is rather naïve to assume that all so-called social accountability forms encompass possibilities of such critical intents. Critical scrutiny of the content that a particular empirical instance of social accountability would yield is required, especially when its doctrines are promoted and framed within neoliberal agenda of development. We believe that neoliberal governmentality's theoretical parameters offer us the tools to analyse 'content' critically and to augment the 'critical intent' clarified by agonistics and dialogics.

Foucauldian articulations of governmentality are rather broad (Dean 2009). Indeed, governmentality has been applied in so many different contexts and scenarios to complicate its meaning and contents. In effect, it is beyond this paper's scope to provide a comprehensive understanding of its every facet. However, to clarify the relevant theoretical parameters for the forthcoming empirical analysis, governmentality is defined broadly as the historical trajectory in which political power is developing outside the state (Rose and Miller 2010). In its liberal phase, this included the emergence and growth of disciplinary principles and techniques that confined and 'disciplined' the human body within particular power-knowledge regimes or the "mini-regimes of truth" realised within disciplinary institutions such as factories, hospitals, prisons and so on (see Foucault 1995, 2000; Hopper and Macintosh 1993). In this sense, governmentality as a particular mode of "conducting the conduct" involved transforming sovereign power into disciplinary power and state politics into biopolitics. When extended into its neoliberal form, and located in a globalised context, governmentality involves transforming national government into the disciplinary subject (i.e. governed)-one that follows market rationality and thus subjugates itself to governance by market apparatuses. In this neoliberal sense, then, governmentality implodes distinctions between the political, social and economic-converting them all into the economic. Neoliberal governmentality is then a historical trajectory of economic colonising everything else-a trajectory the agonistic and dialogic project of emancipation intends to critique and reverse. This concurrent neoliberal governmentality evolves by offering new technologies, rationalities and discursive structures through which specific subject-object positions are invented and reinvented (Dean 2009; Foucault 1988; Miller and Rose 2008).

These new offerings collectively construct a perpetual disciplinary gaze. Often discursively manifested as accountability, this disciplinary gaze is necessitated and legitimised as a mean of addressing certain "pathological traits" of the collective social body/subject or the populace (Foucault 2008) such as corruption, lack of fiscal discipline, and gross economic inefficiencies. As our empirical section further illustrates, the aim concerns enhancing the visibility of the subject's functionalities, and their outcomes, in terms of the economic performance indicators that global development discourses such as NPM dictate upon the subject. Operationalising "pastoral power" in a global biopolitical space, these offerings are about opening up the subject's (in our case, the Ghanaian state's) "inner soul" to scrutiny (Foucault 2000) of the global state's institutional apparatuses, including WB and other development

funding agencies now appearing as the "pastors" of the nation-state, the agents of global emancipation and development. Nevertheless, this disciplinary gaze can be antisocial if the subject's "inner soul" is only seen through, and governed towards, the subject's capacity to perform the economic but not the social, cultural and political.

Nevertheless, to handle the sensitivities of national politics, neoliberal discourses projects this visibility as social and public-offering rhetoric that the agenda is to make the state accountable to the public rather than to the market and global funding agencies. This disciplinary gaze, as noted, is projected as a form of social accountability. Whether this accountability that WB promotes is actually 'social' is an empirical question we seek to answer in the forthcoming empirical section. We will do so by juxtaposing the 'accountability effect' that the technologies, rationalities and discursive structures WB introduced have produced with the conceptual underpinnings of accountability's dialogic and agonistic parameters.

3. METHODOLOGY: RESEARCHING WB'S ACCOUNTABILITY DISCOURSE

Africa has long been a site of experimenting and "encountering development" (Escobar, 1995). During its postcolonial history, it has been subjugated to a continuous flux of development discourses and experiments, but it still contains the largest number of world's poorest countries and experiences "… continuing food insecurity, a rise of extreme poverty, stunning high child and maternal mortality, and large numbers of people living in slums." (Lassou, 2017: 487). In the recent past, as an element of their "development strategy for Africa", various international development funding agencies, especially the WB, has invested quite heavily on public sector accounting reforms. As WB itself claim, Ghana has been quite special in this case; it has been often discussed, in the mainstream policy circles and WB discourses, as a success story of accounting reforms. Especially, Ghana's GIFMIS has been exemplary in this regard (see, IMF 2016) Hence, our selection of Ghana's GIFMIS as a case study; it should provide a good insight into what lies behind WB's ringing declaration of social accountability.

The second author's experiences as a government accountant and his deep access to the case site and its key actors have also influenced the selection of Ghana's GIFMIS as our case study. With the help of the personal contacts that he had developed during his career in Ghana, we managed to secure a good deal of access points that helped us to collect various forms of data pertaining to not only the design and implementation of the reform project but also the ways in which the "people on the ground" encountered, reacted, accommodated and resisted the reforms. When it comes to the analysis and theorisation of data so collected, we aimed to see the notion of democratic governance that GIFMIS has brought about.

The data collection was driven by the aims of understanding the accountability changes WB's public-sector reforms brought about, with attention specifically on the structural, discursive and technical changes as well as how these changes influenced the institutional apparatuses of governance and democracy. The primary data was

collected through semi-structured, in-depth interviews with 32 respondents (see Table 1) from four distinct backgrounds: (a) the Controller and Accountant General's Department (CAGD) – the primary implementing agency of the reforms; (b) the umbrella body of the country's labour movement, Trade Union Congress; (c) civil society/policy think tanks; and (d) some public-sector accountants with appreciable knowledge of the reforms.

Table 1: Profile of Interviewees

Level/Organisation	Position	Number of interviews
National Level		
CAGD:	Deputy Controller General	1
	Senior officials	4
	Junior officials	4
Regional:	Regional Directors	3
	Junior officials	4
District:	Senior officials	3
	Junior officials	2
MDA	Senior officials	1
Civil Society/Policy think tank	Senior programme officer	1
	Programme officer	1
Labour Movement	Secretary General (TUC)	1
	Dep. Gen. Sec. (PSWU)	1
	Dir. of Research (TU)	1
	Other senior officials (TUC)	2
Ghana Audit Service	Auditor General	1
Public-sector Accountants (PSAs)	GHS/GAS	2
Total		32

Fieldwork took place from March to May 2017 with the second author interviewing various key actors who have deep knowledge of the reforms and WB's involvements in Ghana's development trajectory. An additional one-month visit took place between October and November 2017 to clarify fresh issues that emerged during the analysis. Access to CAGD was granted to the second author in a letter dated 28 February 2017, while meetings with other respondents were personally negotiated. Access to CAGD also included attending a management meeting at the Headquarters in Accra to observe deliberations and decision-making processes and to corroborate field information. All respondents were guaranteed anonymity before the interviews. The interviews' primary objective was to explore respondents' experiences and perspectives on WB's reform activities and its notion of social accountability. Interviews lasted between 50–70 minutes each.

The interviews were supplemented by field-based discourse analyses of project documentation, materials on Ghana's PFM Reform Strategy, the World Bank's Project Appraisal Documents, the PFM Act of 2016, and related material published by the

Finance Ministry and the CAGD. Also, an extensive review of WB publications helped to understand the procedural, technical and ideological aspects of its accountability reforms. Each source gave insights into the reform process and how respondents experienced and thought of the Bank's accountability reforms.

All interviews were recorded and subsequently transcribed verbatim while making connections to the field notes. Data analysis involved generating sub-categories via open coding to identify emergent themes. The data was thus carefully read and reread to identify 'empirical instances' of theoretical themes pertaining to 'critical contents' (i.e., technical, structural and discursive apparatuses of governmentality) and 'critical intents' (i.e., ideological and normative elements of the reforms). This process was informed by the theoretical apparatuses of governmentality, with special attention to how the reforms reconfigured the accounting and accountability systems. Accordingly, as the empirical sections show, salient themes identified were legal codifications of accountability; enhancing the disciplinary gaze through disciplinary intents and techno-administrative enhancements; and social accountability as short-circuiting democracy.

4. EMPIRICS: GHANAIAN ENCOUNTERS WITH WB'S ACCOUNTABILITY DISCOURSES

While predating structural adjustment programmes (SAPs), the relationship between Ghana and the Bretton Woods twins has been redefined and renewed through SAPs. The onset of SAPs as a central vehicle of WB lending programmes originated from the 1970s global downturn and the debt crisis precipitated by U.S interest rates rises from 1979 (Hanieh 2015). SAPs being implemented through Ghana's Economic Recovery Programme in 1983 marks the country's formal transition to neoliberalism and the virtual outsourcing of economic management and political reforms to "Development Partners"[4]. This neoliberal shift, in Williams' (2015) interpretation, reflects the triumph of western ideology and the West's 'Reagan-Thatcher' export to the developing world. Well documented and variously commented on by a legion of scholars, SAPs closely resembled programmes throughout the world where the private sector would be, as WB's documents put it, the "engine of strong and sustained growth-a necessary requirement of the 'new global economy' in which rewards [global capital investment] … go to the most hospitable environments" (World Bank 2003, 23). Following this perspective, SAPs meant that countries wanting to become receptive to global capital had to devalue their currencies against the dollar, lift import and export restrictions, balance their budgets, remove price controls, and end state subsidies.

Supported by physical and intangible (e.g., advice) resources from WB, IMF, and other Development Partners, Ghana's structural adjustment through assorted economic instruments such as privatisation, trade liberalisation, and tax restructuring sought to reverse the economic deterioration occasioned by years of quasi-central planning. Subsidies on fuel, food and social services were also eliminated or drastically reduced, while import-substitution schemes were summarily abandoned.

4 In Ghana's Integrated Financial Management Information System implementation project, development partners include the World Bank, DFID of UK, European Commission (EU), and Danish International Development Agency (DANIDA).

The economy responded somewhat favourably to neoliberalism's 'shock therapy', but it exacted a huge social cost on the populace, especially the poor and vulnerable groups. Thus, the much-vaunted economic victory of Ghana's SAPs is, at best, pyrrhic. Although at the programme's conception reform designers envisioned specific measures to assuage the spanks of adjustment on the poor, Williams (2015) contends that most were tragic failures when attempted. Williams' assessment is substantially consistent with work by Stewart and van der Geest (1995, 18), whose conclusion captures this succinctly: "The effectiveness of the targeting of PAMSCAD [The Programme of Action to Mitigate the Social Costs of Adjustment], notwithstanding the emphasis on this at design stage, has been low." PAMSCAD was a joint initiative by Government of Ghana and its Development Partners in response to the unfolding calamitous social costs the adjustment programme unleashed on the vulnerable urban poor and rural dwellers.

This mixed outcome of SAPs- relatively positive economic performances but deteriorating socio-political and democratic institutions (including public accountability)-is further illustrated in the very few available critical accounting studies on Ghana (see, Tsamenyi et al. 2010; Uddin and Tsamenyi, 2005; Rahaman and Lawrence, 2001; Rahaman, 2009; Rahaman et al., 2007). One way or the other, these studies collectively illustrated the paradoxical nature of Ghanaian SAP, explaining how its poly-vocal and malleable relationship with accounting technologies perpetually rearranged the order of things in public discussions. In this rearrangement, as Rahman et al. (2007, 665) explained, "clearly the reliance on the economic capital of international organizations has eroded the traditional capacity of Majority-World governments to manage their economies through fiscal and monetary policies and public ownership" and "the reliance on generalized solutions borrowed from … [WB and other global institutions] has undoubtedly resulted in (un)intended consequences … and ironies of governance and policy-making".

Evidently, SAPs have caused more problems than solutions for accountability, forcing its issues into the forefront of the development and public-sector reform agenda. Policymakers and international development agencies had to take these issues seriously beyond their techno-managerial parameters. Rather than accountability simply being seen as a techno-managerial imperative of implementing reforms, accountability has now been elevated to the biopolitical level: it is now a biopolitical problem, a pathological trait that is simultaneously attributable to the macro categories-the state, economy, and civil society-and to the individuals confined within organisational settings (cf. Foucault 2000, 2003, 2008). Accountability thus became a strategy, rather than simply a techno-managerial element, for development. As the forthcoming sections further explain, it became the means of realising the neoliberal logics of governing the polity and society via the market and rendering the political state and civil society responsive to market imperatives. This signification of accountability was discursive and political and, in the Ghanaian context, achieved through three interrelated means and phases: (a) 'codification' of accountability through legislature; (b) enhancing the disciplinary gaze (see section 4.2 below) and; (c) 'socialisation' of accountability through "short-routing" (see section 4.3 below). These illustrate how accountability has become central to reconstructing the neoliberal development state (or 'developmentality') in Ghana.

4.1. Legal codification of public-sector accountability and beyond

The accountability embedded in WB's neoliberal discourses manifests a subtle and perhaps paradoxical mixture of sovereign and governmentality elements of global governance. Specifically, WB propagates a governance ideology in which the former, especially the political state's centrality, are demeaned and often discoursed as governing apparatus that must be minimal-the social accountability WB propagates being the best example of demeaning the institutional role of the political state and its bureaucracy (see section 4.3 below). However, within its plurality of discursive dispositifs, WB also emphasises the necessity of reforming and recalibrating the political state's legal-bureaucratic apparatuses to suit its own neoliberal ideologies and processes, especially in economic and commercial realms, to help develop legal environments favourable to global investment (Piron 2005). As such, WB (World Bank 2002, 1) claims:

> The last decade has witnessed an increased emphasis on legal and judicial reform by the World Bank and its partners in the development community. Such emphasis grew out of a realization that, in order to achieve sustainable development, the development process must be comprehensive, and that legal and judicial reforms are critical components of that process. Indeed, legal and judicial reform is one of the main pillars of the Comprehensive Development Framework that James D. Wolfensohn, president of the World Bank, proposed. This comprehensive approach encompasses the Bank's mission of fighting poverty for lasting results. Poverty cannot be fought and gains cannot be sustained without effective and equitable legal systems.

This emphasis on the legal framework of governance continues, with the biopolitical theme that the 2017 WDR addressed being "governance and law". It further refines WB's legal framework emphasis but with a neoliberal tweak that signifies the law by its capacity to "change the rules of the game to foster more equitable bargaining spaces … by changing payoffs to lower the cost of compliance (or increase the cost of noncompliance)" (World Bank 2017, 13). So, it argues:

> Law is a powerful instrument for reshaping the policy arena. Although laws generally reflect the interests of those actors with greater bargaining power, law has also proven to be an important instrument for change. By its nature, law is a device that provides a particular language, structure, and formality for ordering things, and this characteristic gives it the potential to become a force independent of the initial powers and intentions behind it. Law, often in combination with other social and political strategies, can be used as a commitment and coordination device to promote accountability, and also to change the rules of the game to foster more equitable bargaining spaces. Effective laws are those that are able to shape bargaining spaces that increase contestability by underrepresented actors; that provide incentives by changing payoffs to lower the cost of compliance (or increase the cost of noncompliance); and that shift preferences by enhancing substantive focal points around which coordination can occur. (World Bank 2017, 13)

Ghana's legal framework for public accountability, aided by WB and other "development partners", derives from the 1992 Constitution, a revised PFM Law (Act 921) of 2016, the Audit Service Act (Act 584) of 2000, the Internal Audit Agency Act (Act 658) of 2003, and other related laws. These govern the management of public funds and are supplemented by the Financial Administration Regulation of 2004 (revised version currently before Parliament, following the promulgation of Act 921 of 2016). The 1992 constitution sets out the fiscal roles of executive, legislative and judicial branches, and it provides the basis for raising resources and expenditure. The new PFM Act is arguably a significant improvement over the previous PFM legal framework in several respects (IMF 2016). First, it codifies into law the medium-term orientation to fiscal policymaking, as reflected in the Medium-Term Fiscal and Expenditure Framework. Secondly, it establishes principles of fiscal responsibility and accountability. Thirdly, it enhances fiscal transparency by expanding reporting to parliament. Finally, it enhances the role of external and internal audits and expands provision for debt management (IMF 2016). The legislative and regulatory framework sets out the basic budget accountability structures, including:

1. all revenues, loans and grants must be paid into the Consolidated Fund (CF); from this, only legally approved expenditures can be made;
2. appropriate oversight by Parliament;
3. clearly stated roles and responsibilities of the key actors, including the Minister of Finance; the Controller and Accountant's General and Deputies; Chief Directors of Ministries, Departments, and Agencies; Principal Account Holders (Ministers); and the Auditor-General (AG);
4. individuals must be delegated responsibility and accountability for resources through the system; and
5. all stakeholders should have clear and well-documented roles and responsibilities. The Controller and Accountant-General is the Chief Accounting Officer of the Government and is responsible for maintaining public accounts.

With such recent reforms, as many respondents explained, the legal framework is deemed "quite rigorous and up-to-date" and "offers the necessary legal provisions to deal with most of the corruptive and illegal practices which have penetrated the Ghanaian public services" (Interviewee 1). However, most respondents used diverse examples of corruption and accounting fraud to show the realities of implementation falling short of this ideal. Many respondents acknowledge accounting irregularities, fraud, and corruption as a "Ghanaian fact" and indeed an "African fact". While respondents boldly pointed out that "politics overrun the law" and "the law does not apply to the men [sic] in power", WB has been tactful and diplomatic in acknowledging the "contingency" of legal efficacy:

> Law can play a role in making the policy arena more contestable. Enhancing the contestability of the arena encompasses both ex-ante procedures (which relate to the means by which law is made and the extent to which it is participatory and transparent) and ex-post ones (the extent to which law is applied consistently and fairly). If various actors

> believe the process is exclusionary or reflects only the interests of certain groups, they may not comply, or they may outright oppose it. Public hearings, stakeholder consultations, social audits, and participatory processes are some examples of instruments that can make the policy arena more contestable. (World Bank 2017, 13; see also World Bank 2002)

Governance is thus envisaged as operationalizable beyond and within the political state's legal-bureaucratic apparatuses, law being augmented by extra-legal accountability mechanisms, especially those that can transform citizens into customers (the overarching principle of the Ghanaian state's NPM reformation). Law, as an element of sovereignty, conceives a law-abiding citizen in the populace as the object of governance; NPM and its post-discourses, as elements of neoliberal governmentality, conceive a customer/client in the populace as capable of governing the government through his/her market sovereignty (see Brown 2006; Dunleavy et al. 2006). However, for conversion of citizen into the customer to be possible, a market first needs creating for what the public-sector hitherto produced (i.e. public welfare), as customers cannot exist without a market. The hitherto political relations between the Ghanaian populace and the state regarding the public goods of welfare needed to be politically and discursively reconceptualised as market relations.

Therefore, neoliberal market creation in Ghana for public welfare goods was not 'natural' as no price-driven exchange relations ever existed for them, even though their delivery was obviously costly. Most welfare provisions (including health and education) would not be 'sold' to the poor at a market price, and many respondents argue it is politically impossible to do so – especially given the party-politics that dominate the country. Hence, the neoliberal market for public goods emerged from constructing a techno-managerial discourse that concentrated on cost and efficiency in delivering state services rather than creating a 'free market' driven by competitive prices, demand, supply and profits. The market thus created was an 'accountingized market'-one existing only on accounting numbers created through performance measurements and evaluations, particularly by streamlining budgeting to minimise public expenditure. Without 'true market relations' where prices and quantities are determined by their interdependency and profits such market variables bring about, accounting was a technology for realising an accountingized "internal market" (Burawoy 1979) to govern the state. This market was thus merely an "accounting logic" or "accountingization" of politics (cf. Broadbent 1998; Broadbent and Laughlin 1998; Laughlin and Broadbent 1993; Power and Laughlin 1992). Public financial management (PFM) reforms (discussed next) was the principal means of achieving this.

This accountingization of politics then manifests biopolitics of neoliberal state, which operates through biopolitical themes of 'disciplining' by economic or market rationalities of governance. Public-sector reforms, as we will further substantiate in the forthcoming sections, is neoliberal to the extent that they are driven towards institutionalizing market logic and functional accountability, but often wrapped in the rhetoric of social democratic and developmental.

4.2. Enhancing the disciplinary gaze

4.2.1. Disciplinary intents of public financial reforms

From a Foucauldian perspective, global discourses of public-sector financial reforms in Ghana had the 'disciplinary intent' of instigating WB's and other Development Partners' "fiscal discipline" or "budget discipline". WB and alike often interchangeably used the absence or lack of these to diagnose and discourse the Ghanaian political state as problematic (our interviewees concur) and requiring global disciplinary intervention. The reformers identified multiple causes for this overarching problem -over-optimistic revenue forecasts, excessive capital spending, poor commitment controls, weak establishment controls over payroll, and weak oversight of compliance (World Bank 2015). Indeed, several Public Expenditure and Financial Accountability (PEFA) reviews on Ghana repeatedly emphasised how pervasive indiscipline in budget execution and monitoring processes has undermined successive budget reforms, causing low budget credibility. The policy significance of fiscal discipline is often reiterated as low fiscal discipline affecting the strategic allocation of resources and efficient delivery of services (World Bank 2015).

This idea of fiscal indiscipline is self-subjugating. The local political actors and administrators echo these concerns. As the then Controller and Accountant-General reflects:

> There are many challenges that continuously affect Budget Preparation and Implementation, Accounting and Financial Reporting and Cash Management. The basic shortcoming continues to be the lack of reconciliation of records between Ministries, Departments and Agencies (MDAs) and the Controller and Accountant-General's Department (CAGD) for the Annual Statutory Financial Statements, as required by the Public Financial Management (PFM) legal and regulatory frameworks, resulting in questions about the reliability and credibility of these statements. (as cited in Tufuor 2012, iii)

This view played out demonstrably in Ghana's PFM reform when the then president, John Dramani Mahama, in welcoming a new Managing Director of Barclays Plc (Ghana), expressed concern that the government's fiscal indiscipline had made it difficult for local capital to flourish because of the difficult macroeconomic environment. He vowed to use the reforms to sort out the problem, the "vicious circle", as he called it. He acknowledged that fiscal indiscipline had affected government payments to companies and this adversely affected those companies. The president said:

> it's a vicious cycle we need to break and that is why a lot of the reforms that Seth [Finance Minister] is carrying out in the Finance Ministry with regards to the GIFMIS [Ghana Integrated Management Information System] and making sure we budget properly, and MDAs follow budget discipline. All these are issues we 're trying to introduce. (16 Jan 2014, Daily Graphic)

Accountingized market for public welfare is significant for fiscal discipline. As our data shows, accounting performs two interrelated functions here. First, accounting technologies such as the GIFMIS should enhance, albeit in a contested manner, public spending's disciplinary visibility and hence its controllability. Secondly, it should create a 'market mentality' among public officers and politicians so that they are performing in a market and being subjected to its 'competition', even when neither exists for the political goods they are delivering. This competition is more or less felt through the comparative performance measurements that NPM introduces. The disciplinary visibility/controllability (to the global development funding agencies) and the market mentality are key disciplinary apparatuses of the neoliberal state that the WB is attempting to construct in the peripheral nations.

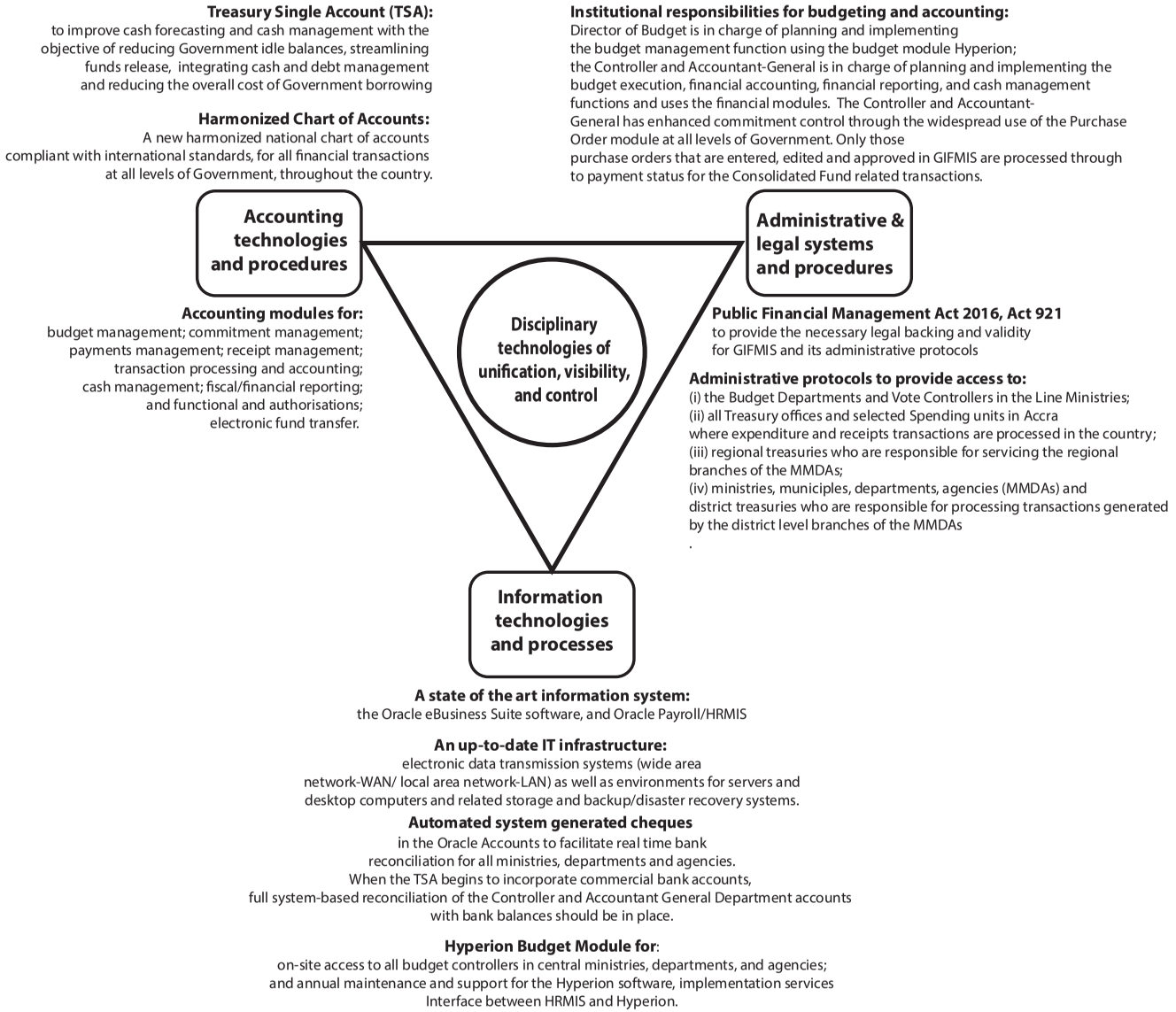
4.2.2. Techno-administrative enhancement of the disciplinary gaze

Our data deems that WB and others are quite successful in discursively establishing the "lacking fiscal discipline" idea and shifting it to a biopolitical problem towards which public-sector reforms are to be both directed and indeed justified and legitimated. This has made fiscal discipline a self-subjugating proposition in Ghanaian policy-circles (as the two quotes above demonstrate). Many respondents believe the public-sector in Ghana lacks 'fiscal discipline' and thus needs disciplining[5]. Key to WB's solution is the accounting-based integration of hitherto decoupled and disbursed operational entities of the political state, civil society, and the market economy. A current attempt at this, GIFMIS, is being propagated to government accountants, government auditors and other relevant parties mostly as a "technically superior accounting system capable of doing accounting and auditing better".

GIFMIS is a commercially available off-the-shelf software – the Oracle eBusiness Suite software and the Oracle Payroll/Human Resource Management Information System. It constitutes three main system components – GIFMIS financial, programme-based budgeting, and Human Resource Management Information System-and has become the official system of recordkeeping and audit-trailing for the Ghanaian government's budgeting, financial accounting and reporting, disbursements, internal control, and auditing requirements (World Bank 2015, 38). Though with certain technical issues such as systems down-times and slowness, delays in manual data input, and irregularities and errors caused by poor, insufficient or absent system training, GIFMIS has fairly well integrated (at least technically) various system functionalities of the Ghanaian government's public financial management system. It has enabled and enhanced the techno-managerial possibilities of "governing at a distance" (Rose and Miller 2010) through IT-based networking to ensure the cross-visibility of dispersed administrative units and agencies. In effect, although with various irregularities, malfunctioning, and possible frauds across certain functionalities and agencies (according to our respondents) due to reasons which some broadly categorise as "neopatrimonial" (see Hopper 2017; Lassou 2017; Lassou and Hopper 2016; Tsamenyi et al. 2009), GIFMIS is attempting to mobilise accounting, administrative, and information technologies to integrate hitherto dispersed and decoupled state functionalities. Figure 1 summarises the techno-managerial apparatuses of this integration.

5 However, whether such disciplining should be by WB and other international agencies remains a rather contentious political issue among Ghanaians (see section 4.3).

Figure 1: The techno-managerial apparatuses of enhancing disciplinary gaze



Source: Based on our fieldwork data

As Figure 1 shows, public-sector accountability reforms through GIFMIS involve instigating fiscal discipline by enhancing the normalisation, recordability, traceability, visibility and hence controllability (i.e., accountability's disciplinary dispositifs) of public spending by the political state's various elements. These disciplinary dispositifs are enacted and enabled by integrative uses of the following: accounting technologies and procedures; information technologies and procedures; and administrative and legal systems and procedures (Figure 1 lists constitutive elements of these). GIFMIS is in effect a consolidated data processing and analysing platform that, through codification and unification, offers possibilities for integration, cross-referencing, and normalisation. Consequently, the performance data of MDAs and even details of particular transactions and events are readily available in the system (without the system, special requests need to be placed for information from the relevant parties, who may have to-and hence effectively can – 'fabricate' information to meet the request). Evidently, GIFMIS has enabled certain disciplinary apparatuses of seeing without being seen (Hopper and Macintosh 1993; Rose and Miller 2010). As some respondents observe:

> We sit here and see what goes on even at the remote parts of the country. It is just a matter of logging on to the system. In the past we had accounting officers playing 'tricks' with contractors. With this system, we see the status of a transaction, where it has gotten to, and who is intentionally delaying the transaction. (Interviewee 10)

> With GIFMIS, we can sit here in Accra and run Regional and District reports in a matter of hours. That is why we call it an integrated system. … sharing a common platform for all public funds. The system has the advantages of speed and accuracy. (Interviewee 12).

> In fact, I suspect it is the fear of transparency that is making some revenue-generating departments to resist getting hooked onto the system in a subtle way. We have been to these departments since 2013 to give them some sensitisation. Initially, they asked us to give them time to study the system. … we just came from the office of the Vice President. He called for the list of those departments resisting getting hooked on GIFMIS. (Interviewee 12)

Indeed, the system's visibility affords everyone access rights to verify and ascertain given information, as a local Treasury Officer conveyed:

> You see the man who just left the office? He is from Agric. When he came in the morning, I mistakenly told him that the warrant was for stationary and item 13. But when he went back to his office, he checked from the system and realised that it is for training instead. In the past, this officer wouldn't have found out. … departmental accountants relied on the word of mouth of treasury officers who could even lie. This time around, you can't do so because everything is on the system so anyone who has access can see. (Interviewee 32)

The disciplinary gaze so created was both vertical and lateral. It enables people at the top of the administrative hierarchy (and Development Partners) and many others laterally in the system (subject to certain administrative access restrictions of course) to see what is being recorded and processed. However, this enhanced disciplinary gaze would not necessarily bring effective control over the misuse of public funds and corruption. As many respondents commented, people possibly ignore or are asked by the "men [sic] in power" to ignore the abnormalities they notice. After all, "the system processes only what it is made to process". Many believe there are "so many things not going through the system or not being processed exactly as they actually are". As other accounting researchers have also demonstrated, neopatrimonialism and political patronage often overrun the system (see Hopper 2017; Lassou 2017; Lassou and Hopper 2016; Tsamenyi et al. 2009). This was evident in the lead up to the 2016 general elections when the system was routinely circumvented. As a result, arrears amounting to 2 percent of GDP was only discovered when a new government came into office in 2017 (see, World Bank 2018; IMF 2017)

4.3 Short-circuiting democracy: WB's social accountability

WB's discourse on accountability is interestingly paradoxical. As just discussed, WB's approach to accountability comprised three interrelated and interlocking elements: legal codification of accountability, technological and administrative enhancement of disciplinary gaze, and its emerging agenda of social accountability. Regarding social accountability, WB's rhetoric propagates a very appealing idea: a form of citizen engagement it defines as the "extent and capability of citizens (including civil society groups) to hold the state accountable and make it responsive to their needs" (World Bank 2012a, 30-31), which basically covers "the broad range of actions and mechanisms beyond voting that citizens can use to hold the state to account" (Malena and McNeil 2010, 1). Friis-Hansen and Ravnkilde (2013), writing in the Danish Institute for International Studies' report - "Social Accountability Mechanisms and Access to Public Service Delivery in Rural Africa", even argue that WB's notion of social accountability reflects a human rights-based approach to development, whereby all citizens have the right to obtain justifications and explanations for uses of public resources and public officials' performance. However, when we move beyond this rhetoric into what lies behind these ringing declarations through a closer reading of WB discourses, together with our fieldwork respondents' experiences, a rather different understanding of WB's social accountability agenda lurks.

As conceptualised in the 2004 WDR (World Bank 2004), WB's conception of social accountability is based on a principal-agent model that introduces the idea of "client power". Conceptually, the report emphasises the principal-agent framework as the most relevant conceptual tool for understanding the relationship between citizen demand and public-sector service delivery. In line with the neoliberal ideology that the NPM generally promotes, it also emphasises the importance of market principles for reforming public service delivery systems, with citizens being viewed principally as "clients" who reward good service with loyalty or who punish poor performance by "exiting" and opting for alternatives (see Ackerman 2004; Grandvoinnet et al. 2015). With the principal-agent approach becoming the taken-for-granted wisdom in mainstream development thinking, WB asks us to believe two things: citizens

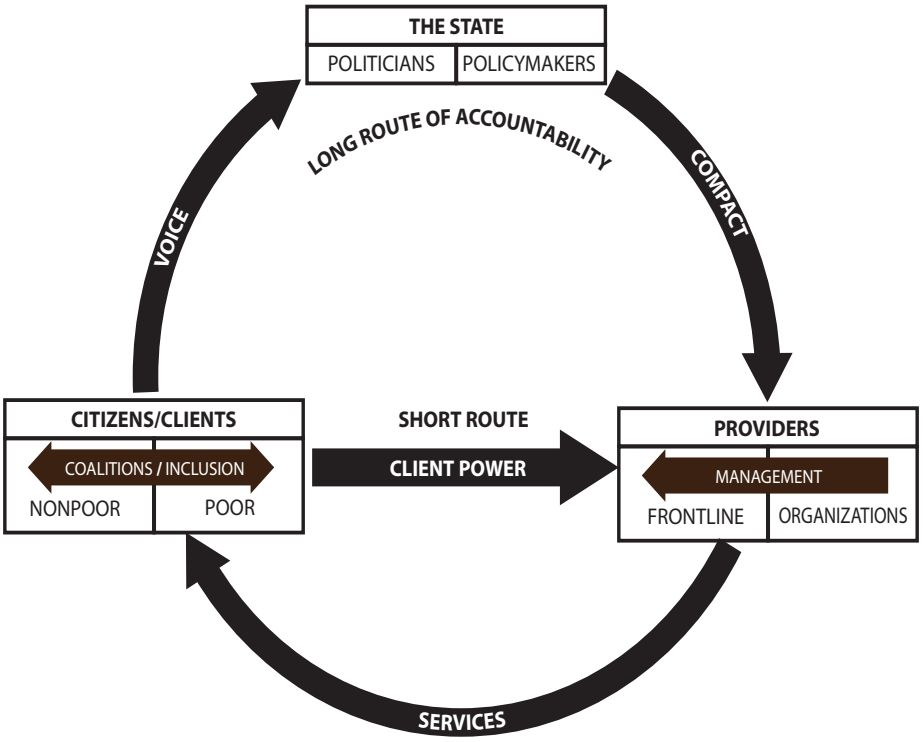
are ultimately the primary principals, regardless of whether or not they actually live under electorally competitive regimes; and citizen's incapacity to make 'proper' (i.e. economically efficient) political decisions emanates from 'information asymmetry' between the citizen, the political state and service providers. The agency problem arises, for WB, because of the "apathy of the state" and because information asymmetry prevents principals (i.e. citizens) from monitoring agents effectively when these two actors' aims differ. WB (World Bank 2004, 56) postulates its version of the agency problem:

> A common cause of the failure of public service production is the apathy of the state. Governments may care about some services for ideological reasons. But when voice is weak (or divided or conflicted) and the state is freed from the constraint of satisfying its citizens, there are many possibilities for failure. The state delivers little or nothing to its poor and socially disadvantaged citizens, reserving its few services for the elite, including favoured members of the government. In these circumstances alternative strategies of public sector management will be powerless to create better services. … Nor is much information generated that would allow citizens to judge how effectively their government is providing services. Since information is power, it is often closely guarded – or never created in the first place. Politicians seldom create information about outputs and outcomes. Individuals know about the quality of the services they confront, but they have a difficult time translating that knowledge into public power. Indeed, politicians may use the selective provision of services as a clientelistic tool to 'buy' political support – or worse, to enforce state control of citizens while weakening their voice.

In this postulation, WB effectively transforms a bigger political problem into an economic problem of agency that needs mitigating through managerial actions of 'disciplining' at micro-organisational levels rather than macro-political dialogues and deliberations to enhance agonistic possibilities. Thus, the "political" is reduced to organisational "politics" (Mouffe 2013). Accordingly, and paradoxically, the solution is to "short-route" the democracy.

The discursively influential WDR 2004 built on this principal-agent modelling and the idea of "client power" to identify two routes to social accountability: the "long-route" and the "short-route" (WB depicts these in Figure 2 below). The "long-route" has citizens exercise their "principal-ness" by delegating authority to political representatives, who then govern bureaucracies by choosing policymakers who in turn form "compacts" to manage frontline service providers. The Bank describes this as a nested set of principal-agent relationships and hence less effective and efficient. In contrast, the "short-route" links citizens directly to service providers through "various oversight and voice mechanisms" outside the state's political apparatuses. Strengthening the "short-route", argues WB, therefore focuses on tools to disseminate information and enable citizens to demand their entitlements more forcibly.

Figure 2: WB's conception of social accountability



Source: World Bank (2004, 49)

As such, social accountability for WB is economic 'short-circuiting' the political democracy, bypassing the political state formed through the political choices people made in democratic politics. Underlying this commitment is WB's neoliberal ideology that the political state is rendering itself necessarily ineffective and inefficient through its own apathy (see quote above). WB's social accountability thus envisages a model of governance and accountability without the government, where politics is a market-based relationship between the 'citizen' (who needs converting into a "client" or "customer") and the so-called "service providers" (entities of private capital to whom the service delivery is given via privatisation). Despite WB's ringing declaration that this is 'social accountability', it is a pure economic version of accountability that heavily relies on a rather questionable notion of "client power". WB never clarified its notion of "client power"[6], but it implies that citizens would gain more effective power when they become the service providers' clients rather than remain citizens of the state for two reasons: clients operate in a market whereas citizens operate in politics,

6 At its best, the notion of client power is explained as follows: "Of the provider to the citizen-client: client power. Because the policymaker cannot specify all actions of providers in the compact, citizens must reveal to providers their demand for services and monitor the providers' provision of services. Clients and organizational providers interact through the individuals who provide services – teachers, doctors, engineers, repairmen – frontline professionals and frontline workers" (World Bank 2004, 51).

and for WB the market arena is always better (i.e. economically efficient) than the political arena. This is in effect an attempt at transplanting the political sovereignty of national governments by market sovereignty of private capital (albeit propagated via "client power", but in a supplier-dominated market scenario of public service delivery) - neoliberalism par excellence!

4.3.1 WB's global governance apparatuses for social accountability

Fox (2015) highlights how WB's "long-route" metaphor omits the potential and crucial contributions of other public 'checks and balances' institutions such as legislatures, the judicial system, audit institutions, ombudsman agencies or public information access reforms. The "short-route" approach to addressing frontline service providers is also exclusively local, reflecting an assumption that institutional failures are primarily local rather than distributed up the governance "supply chain". However, Devarajan et al's (2014) recent empirical work concludes that there is actually no "short-route" when the problem is "governance failure". They argue that there is no way around the central issue of political accountability and the incentive structures that influence the degree to which elected officials are responsive to citizens.

As these critiques show, there is no short-route for political accountability. By 2011, WB seemingly realises this. To demonstrate its commitment to social accountability, the Bank Board approved the founding of the Global Partnership for Social Accountability (GPSA). The Board paper authorising this gives a compelling vision for the GPSA as a means of reflecting the voices of beneficiaries, promoting transparency and accountability, and achieving stronger development results. The GPSA derived from extensive consultations with WB's shareholders, civil society, and staff during 2011 and 2012, culminating in its June 2012 launch. At the launch, President Kim and senior managers highlighted the potential for creating the "third arm" of the World Bank Group to build on previous WB programmes for supporting civil society organisations (CSOs).

At the 2015 GPSA Global Partners Forum, WB Vice President Keith Hansen declared with confidence:

> The relevant question to ask at this stage is not whether the shift toward social accountability is happening or not, but how quickly development practitioners and international organisations can embrace this agenda and respond. (Global Partnership for Social Accountability and World Bank 2015, 7)

The PGSA's establishment and WB's attempt to empower it as a global consolidating body of accountability basically mean WB is now creating a different "long-route" that will replace the national government with WB's institutional apparatuses, towards which the local politicians and administrators are now made accountable.

4.3.2 Ghanaian experience of WB's social accountability

Our discussion so far concentrated on providing a conceptual overview, and a theoretical critique of WB's recent discourses and rhetoric on social accountability.

However, as we went on to see how the WB's social accountability mantra is actually implemented in Ghana's public-sector accountability reforms, we only saw quite minimal appearances of empirical instances that we can attribute to any form of enhancements in public engagement in policy planning, monitoring of their implementation, and evaluation of their efficacy. We queried a lot on this, but our queries as to how Ghanaian public, civil society organisations and, let alone, the public-sector accountants, administrators, and politicians themselves participated in and reshaped the reform discourses resulted in overwhelmingly little empirical accounts of such participation. As our despondences revealed, in Ghana's PFM reform, the Bank's much-vaunted participation, consultation and ownership mantra-central elements of its social accountability formula-were confined to selected key central government agencies such as the Ministry of Finance, Central Bank, and the Controller and Accountant-General's Department (CAGD). An interlocutor captures this neatly:

> Yes, there was some form of discussions with the ministry and CAGD. Beyond that, no. The World Bank is only to provide the money and make sure that the money was used for project implementation. That [ensuring consultation and participation] is left to the Government to do, if there is even the need for it at all. CAGD had sensitisation workshops for … staff and service providers. Not for citizens' input. (Interviewee 9)

Another echoed this:

> The World Bank will always promote its own interests. They don't consult on such issues. (Interviewee 14)

Our respondents concur with chapters in Cornwall's (2011) collection, which provides comprehensive analyses of the literature that depicts WB's rhetoric of participation as "tokenism" used to "rubber stamp" and legitimise pre-defined development solutions through selectivity of participants and narrow terms of consultation. Similarly, other scholars have shown how various participatory initiatives have attempted to "empower" people through narrow technical and managerial reforms at the expense of addressing deep-seated political and power-based drivers of non-participation and marginalisation (Akbulut 2012; O'Meally 2014). Contrastingly, Hickey and Mohan (2005, 237) note that participatory approaches are more likely to succeed: (i) where they are aimed specifically at securing citizenship rights and marginalised groups' participation; (ii) where they are pursued as part of a wider radical political project; and (iii) when they seek to engage with development as an underlying process of social change rather than as discrete technocratic intervention.

In Ghana's PFM reform process, tensions emerged between the desire to 'democratise' decision-making processes by encouraging wider participation and addressing social needs and the administrative moves to make the elements of the political state fiscally accountable to WB and the other Development Partners. Confusion and confrontation have surfaced regarding what broad policy priorities the reform should address: fiscal discipline or the ability and flexibility of local public-servants to handle

emerging political and social crises. Currently, it seems to be fiscally responsible, as WB demanded, is privileged over social accountability. The business process PFM reforms introduced seemingly conflicts with the capacity of local politicians to engage in political and social contingencies. Some of our interlocutors expressed this tension. For example:

> In the case of a cholera outbreak, would you still insist that because there's no budget for drugs or the budget for drugs has not been released onto the system that people should die? Is that the democratic will and aspiration of the people who elected the government into power? (Interviewee 1)

For many respondents, WB's consultation process was indeed designed to neither "listen to the people" nor to "encourage their participation". For many, it was more about consulting than consultation, with "the Bank officers and consultants telling us what and how we should do things". National politicians and reformers privileged transnational accountability over their social and political accountability towards the local electorates. This was exemplified in the seriousness exhibited towards meeting the demands of the WB and Development Partners than listening to the demands of the electorate. There was a strong feeling that demands and conditions set by the Bank needed to be prioritised. Notions of participation and being democratically responsive in a redistributive logic surfaced but were often relegated to the background. What was critical for local policymakers and politicians was strict adherence to WB's project conditions. Admittedly, the lead implementing agency in the Financials, CAGD, did organise stakeholder sensitisation meetings although these, nevertheless, were limited to its own staff and suppliers at the Regional Capitals. As our respondents revealed, the incorporation of civil society and the so-called "socially and economically excluded" into the reform process was conspicuously absent. Instead, amid all WB's ringing declarations of social accountability, political accountability was subordinated to transnational accountability towards WB and Development Partners. One interviewee recounts:

> When the Bank is in town, everyone is 'hot', from the Ministry [Finance] to CAGD. Local issues are not accorded the same importance. (Interviewee 3)

Yaw Baah, the Secretary-General of Ghana's Trade Union Congress, expressed this more vividly:

> Our leaders and politicians stop listening to you the moment the World Bank and IMF come into your country.

5. DISCUSSION AND CONCLUSIONS: THE NEOLIBERAL PARADOX OF SOCIAL ACCOUNTABILITY

This paper primarily contributes to the critical accounting literature by excavating what lies behind WB's ringing declarations of commitments to social accountability. For this, it empirically examined the 'accountability effects' of WB development discourses in Ghana to reveal that WB's project for enhancing public-sector accountability involves three interrelated policy enactments.

1. First, while acknowledging the "contingency" of the law's efficacy in enacting accountability on its own, WB has invested in enhancing the legal codification of public-sector accountability. This legal dimension, as the 'sovereign core' of biopolitics, is integral to neoliberal governmentality as governmentality has always subtly combined the sovereign power of the state and the political power evolving outside the state in "pastoral" forms (see Foucault 2000, 2008; Rose and Miller 2010). In line with the neoliberal doctrines of competition – where everything else had to be directed towards constructing fair and efficient markets-the law now has given a different purpose: making the policy arena more contestable. Referring to so-called "ex-ante" and "ex-post" measures, WB now argues that measures such as public hearings, stakeholder consultation, social audits, and participatory processes should play a greater role to make the political arena of making laws more contestable (World Bank 2017).

   This contestability in the policy arena is an important conceptual move that characterises neoliberal global governance and accountability. Implicit in establishing "ex-ante procedures" (how the law is made) is constructing a 'political space' where global epistemic institutions such as WB can "effectively participate" in the democratic processes of law-making. When coupled with different modes of capital and the very "coordinating agency" WB and other global epistemic organisations, including global NGOs, hold over the LDCs (see Neu et al. 2002), rather than happening through a political dialogue between the nation-state and its populace, law-making becomes a technocratic process whereby global consultants play a critical role in setting the legal infrastructure necessary for privatising and marketizing public service delivery (cf., McKenna 2006; Saint-Martin 2000; Schmidt-Wellenburgh 2013). While appearing as a democratic tool of "stakeholder consultation", the political space so created is rather lopsided and dominated by global epistemic institutions, especially as the local populace's capacity and willingness to participate in such consultation is extremely limited and restricted. As our respondents often explained, such consultations have become mere sites whereby WB consultants simply "teach the locals how things should be done". Thus, what is contested in effect is the capacity of the nation-state and its populace to engage in meaningful political dialogues for their own democratic law-making. As such, this neoliberal move highlights a marginalised political role for the sovereign nation-state in governance through a careful reconstruction of institutional apparatuses that put the state itself into the disciplinary gaze by the apparatuses of the global state and the global civil society. This is biopolitics- reconstructing political power outside the nation-state

(see Foucault 2008; Rose and Miller 2010).

2. The second is the techno-administrative reforms to public-sector accounting systems, which enhanced the 'disciplinary gaze'. These reforms were techno-managerial, structural and discursive, aiming to instigate what WB and other Development Partners collectively call the "fiscal discipline" – a subjugating discourse that renders the state accountability commensurate with its own compliance with the measures implemented to reduce its welfare function towards its populace and to enhance its capacity to serve the private sector service providers, of whom the citizens now should become clients. The measures must now ensure that the government promptly pays the businesses that now deliver public and welfare services. As such, in terms of techno-managerial and accounting protocols, fiscal discipline here implicates on two interrelated structural elements of neoliberal governance and accountability. One concerns how it shifts the operational elements of delivering public services to the 'market' institutions' so that market imperatives of economic efficiency govern the public service delivery. It is assumed that such "service providers" delivering under market contracts would unquestionably enhance efficiency. This is because the other structural element is that it provides a 'market price' for public services so they can be 'accounted for' by purely market criteria rather than the political criteria of public welfare. Thus, a new market/economic rationality is instigated into the state's performances of its political functionality of delivering public welfare.

   To this end, the transactional interfaces within and between the state and other service providers required improvement, and GIFMIS was the techno-managerial means for this. To enhance the recordability, traceability, visibility and hence controllability of public spending by various elements of the political state, the accounting package GIFMIS has integrated and consolidated three techno-managerial elements: accounting technologies and procedures; information technologies and procedures; and administrative and legal systems and procedures. Central to this system modernisation were possibilities for integration, cross-referencing and normalisation via codification. The disciplinary gaze so created was both vertical and lateral. To the extent that administrative and legal conditions permits, this system development enabled, with speed and accuracy, hierarchical as well as lateral visibility of what is being recorded and processed through the system.

3. The third concerns the "social accountability" theme, which is an explicit attempt at "short-routing" what WB calls the inefficient "long-route of accountability". WB promotes a "short-route" through which citizens, being reconceptualised as "clients", should directly encounter "service providers" with a market model of contracting. In this "short-routed" model of neoliberal democracy, the citizens' 'political power', conventionally exercised through voting, needs replacing with an economic formulation of what WB calls "client power". In this postulation, WB discourses market-based transactions and informational exchanges as direct modes of democracy, which "efficiently" reduce the "political" and "politics" (see

footnote 2 and Mouffe 2005, 2013) into "economical" and "market transactions" respectively. Constructing this rather economic "client power" desirably happens through "various oversight and voice mechanisms". These involve, according to our empirical accounts, mere "consultations" in which "fiscal compliance" and "economic efficiency" have always been what is demanded from the local recipients of WB's loans with prescriptions.

Returning to this paper's original focus regarding what lies behind the ringing declarations of social accountability and how WB's social accountability would stand against dialogic and agonistic notions of accountability, WB's notion of social accountability is evidently a disguised form of functional accountability that seeks to impose market-based transactional contracts on the political relationships between the nation-state and its populace. All three elements discussed above involve a neoliberal extension of market rationality to govern the political and social, and the social's terminology is applicable only in that market rationality now supposedly works in the social and political. This shows biopolitical global governmentality as 'anti-social' because it accelerates the reproduction of political power outside the realms of socio-political but within the realms of market economics. This helps the economy dominate society and polity – a condition far removed from the social accountability that dialogic and agonistic scholars in critical accounting envisaged.

As we discussed in the theory section, to be truly social, any form of social accountability should construct possibilities of counterhegemonic cultural and political practices against the dominating hegemony. To quote from Mouffe (2003, xii), "a central task of democratic politics [and, hence, agonistic accountability] is to provide the institutions which will permit conflicts to take an 'agonistic' form, where the opponents are not enemies but adversaries among whom exists a conflictual consensus". WB's rhetorical projection of its social accountability notions encompasses a 'promise' of such counterhegemonic possibilities; hence its appeal in the mainstream policy circles. The WB in effect discourses a notion of social accountability that promises voice and power for the people and, hence, a form of counter-hegemony. However, there is a couple of political caveats that need to be highlighted here in our conclusions.

1. First is the discursive reconstruction of the 'local polity' (i.e., African or Ghanaian State) as a corrupted, undisciplined and economically inefficient hegemonic order. While these characterisations of the local state hold certain validity, more important here is not simply the 'truth claim' but the way in which this 'truth claim' is mobilised by the WB to reconstruct the hegemony of the global capital, of which the local state is a constitutive element. As such, the WB discourses of social accountability creates a new enemy – the corrupted and undisciplined local state from which the populace needs to be emancipated. Accordingly, the core institution of the democracy, the political state itself becomes the enemy of the democracy, mainly due to its inability to perform the WB's economics.

2. The solution is to 'depoliticise' the state along the lines of neoliberal economic doctrines. Hence the contract that the local polity should have with its citizens should be not a political contract pertaining to their democratic rights but an

> economic contract in which the citizens need to be reconceptualised as 'clients' and the state needs to reconfigure its presence not as a 'ruler' and 'governor' but as a service provided. The argument is that democracy is only possible when it is exercised in a market. This is the form of counter-hegemony that the WB is reconstructing through its social accountability reforms.

These observations confirm other critical accounting scholars' findings on the ideological and operational constitution of WB in particular and neoliberal governmentality's penetration of the social in general. Neu et al. (2002), for example, identified how WB's lending activities, technical assistance activities and report publication activities facilitated the diffusion of "globalisation practices" throughout higher education. They explain how WB's "coordinating agency" -coupled with its economic, social and symbolic capital – creates varying degrees of coercive, normative and mimetic influence. More importantly, although these authors do not explicitly refer to Foucauldian governmentality and biopolitics, their analysis illustrates how "globalising practices" create a particular set of financial technologies through which biopolitical problems and solutions are envisaged and, thereby, a particular mode of governmentality is imposed (in the forms of "habitus" – see Bourdieu 1990). In concluding their paper, Neu et al. (2002, 287) made a call: "Although we suspect that the activities of WB in areas other than education are likely to be similar, additional investigation is needed as to how facilitation works in these other fields … [and] whether WB's imposition of a global orthodoxy in effect amounts to a form of 'symbolic violence'." Our study here responded to this call and illustrated how WB's public-sector reforms impose a dominating form of particular "social accountability" which, in a Bourdesian sense, indeed amounts to "symbolic violence" (Bourdieu 1979).

The governmentality elements of WB operations were explicit and clearer in Neu et al's subsequent studies (Neu and Gomez 2006; Neu et al. 2006). These studies collectively explicate the ways "informing technologies" bundled into WB's lending agreement and educational programmes make objects of governance knowable in terms of accounting and financial expertise and thereby reaffirm the expertise and the Bank's influence. Their analyses illustrate the intersection between government mentalities, programmes, and technologies (see also Miller and Rose 1990; Neu and Graham 2006). Extending these governmentality studies into its neoliberal forms, our study provides a nuanced account of how WB's social accountability crusade reinforces these governmentality connections between government mentalities, programs, and technologies.

Our study also extends other critical accounting studies' contributions to WB operations in peripheral nations (e.g., Alawattage and Alsaid 2017; Annisette 2004; Uddin and Hopper 2001, 2003). In line with these, it highlights WB's ideological, structural and programmatic inclinations towards systems of accountability and accounting that superimpose and privilege a rather narrow economic version of development and performance management.

On the nature of neoliberalism that WB promotes in peripheral nations, our study articulates how this organisation facilitates the development of political power outside

the political state. This takes place through capitalisation or "economising the social" (Miller and Power 2013), meaning the political and social are now rationalised with the economic rationalities of market efficiency, capital accumulation, and agency-contracting of political relationships. WB's social accountability crusade manifests this global neoliberalisation project. This observation then reinforces what other critical accounting scholars have postulated regarding neoliberal developments (e.g., Andrew and Cahill 2017; Chiapello 2017; Cooper 2015; Miller and Power 2013; Wickramasinghe 2015). Finally, we observed a clear disparity between the WB accountability agenda's ground realities, where a rather functional and colonising form of accountability is actually aimed at, and the doctrinal face of neoliberal accountability where it is discoursed as a form of accountability that emancipates the public. This is quite akin to what leading critiques of neoliberalism explained: there is a gross mismatch between the neoliberalism as a utopian project (i.e., one which is discoursed as promoting freedom and democracy) and neoliberalism as a political project, which is in effect aiming at developing a "capitalism without gloves" in the peripheral nations(see Chomsky, 1999; Harvey 2005).

Further research: This paper demonstrated the way in which WB and other international funding agencies operate in their attempt to establish doctrines and institutional apparatuses of neoliberal governance and management. Particularly, our attention has been on the way in which the public sector accounting reforms they lead can be seen as an intensification of the disciplinary and biopolitical apparatuses of western capitalist modernity. However, the resulting system of economic and political governance, in reality, is far from the ideal-type expectations of the global modernity project because such programmatic objectives and elements become rather complicated by their infusions and confusions with the African systems of political and economic governance. As a burgeoning stream of accounting research (e.g., Hopper 2017; Hopper et al. 2017; Lassou 2017; Lassou and Hopper 2016; Lassou et al. 2019; Tsamenyi et al. 2009) has now started to document, it seems that this infusion and confusion take place in different manners in different localities, creating idiosyncratic modes of capitalisms such as neopatrimonial capitalism. For accounting researchers dealing with the overarching problem of African accounting and development, it is important to locate accounting within the processes through which this infusion and confusion take place. That is because the political nature of the capitalism emerging in Africa depends on the way in which this infusion and confusion take place. In a broader sense, this concern can be spelt out in four interrelated research themes towards which future research can be directed:

* The cultural and institutional politics (e.g., neopatrimonialism) through which this infusion and confusion actually take place in different socio-political, institutional, discursive, and programmatic contexts (i.e. the empirical question).

* The ways in which such empirical observations can be theorised simultaneously as a universality of the global neoliberal project and a particularity of the locality in which the global discourses are put into action (the theoretical question).

* The specific epistemological principles based upon which such cultural-political dynamics can be accessed, documented, coded and interpreted (the methodological question).

* The ways in which local social actors enact and mobilise their indigeneity in conducting and performing as well as in counter-conducting and resisting the global discourses (the political question)

We hope African accounting scholars pay a 'critical' attention to these issues with an agonistic spirit of emancipation, development, and social accountability.

REFERENCES

Ackerman, J. (2004). Co-Governance for Accountability: Beyond "Exit" and "Voice". World Development 32 (3):447-463.

Adhikari, P., and Jayasinghe, K. (2017). 'Agents-in-focus' and 'Agents-in-context': The strong structuration analysis of central government accounting practices and reforms in Nepal. Accounting Forum 41 (2):96-115.

Akbulut, B. (2012). Community-Based Resource Management in Turkey: 'Je Participe, Tu Participes, Il Participe… Ils Profitent'1. Development and Change 43 (5):1133-1158.

Alawattage, C., and Alsaid, L. A. (2017). Accounting and structural reforms: A case study of Egyptian electricity. Critical Perspectives on Accounting.

Alawattage, C., and Fernando, S. (2017). Postcoloniality in corporate social and environmental accountability. Accounting, Organizations and Society 60:1-20.

Alawattage, C., and Wickramasinghe, D. (2008). Appearance of accounting in a political hegemony. Critical Perspectives on Accounting 19 (3):293-339.

———. 2009. Weapons of the weak: subalterns' emancipatory accounting in Ceylon Tea. Accounting, Auditing & Accountability Journal 22 (3):379-404.

Andrew, J., and Cahill, D. (2017). Rationalising and resisting neoliberalism: The uneven geography of costs. Critical Perspectives on Accounting 45:12-28.

Annisette, M. (1996). Imperialism and the professions: a case study of the development of the Institute of Chartered Accountants of Trinidad and Tobago (PhD Thesis), University of Manchester, Department of Accounting and Finance, Manchester.

———. 2000. Imperialism and the professions: the education and certification of accountants in Trinidad and Tobago. Accounting, Organizations and Society 25 (7):631-659.

———. 2003. The colour of accountancy: examining the salience of race in a professionalisation project. Accounting, Organizations and Society 28 (7-8):639-674.

———. 2004. The true nature of the World Bank. Critical Perspectives on Accounting 15 (3):303-323.

Babb, S. (2005). The social consequences of structural adjustment: recent evidence and current debates. Annual Review of Sociology 31 (1):199-222.

Bakhtin, M. M. (1981). The dialogic imagination: four essays. Translated by M. Holquist: University of Texas Press.

Bebbington, J., Brown, J., Frame, B., and Thomson, I. (2007). Theorizing engagement: the potential of a critical dialogic approach. Accounting, Auditing & Accountability Journal 20 (3):356-381.

Belal, A. R., Cooper, S. M., and Roberts, R. W. (2013). Vulnerable and exploitable: The need for organisational accountability and transparency in emerging and less developed economies. Accounting Forum 37 (2):81-91.

Bourdieu, P. (1979). Symbolic power. Critique of Anthropology 4 (13-14):77-85.

Bourdieu, P. (1990). The Logic of Practice. Stanford, Calif.: Stanford University Press.

Boyce, G. (2000). Public discourse and decision making: Exploring possibilities for financial, social and environmental accounting. Accounting, Auditing & Accountability Journal 13 (1):27-64.

Broadbent, J. (1998). The gendered nature of "accounting logic": pointers to an accounting that encompasses multiple values. Critical Perspectives on Accounting 9 (3):267-297.

Broadbent, J., and Laughlin, R. (1998). Resisting the "new public management": Absorption and absorbing groups in schools and GP practices in the UK. Accounting, Auditing & Accountability Journal 11 (4):403-435.

Brown, J. (2000). Competing ideologies in the accounting and industrial relations environment. The British Accounting Review 32 (1):43-75.

———. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. Critical Perspectives on Accounting 20 (3):313-342.

Brown, J., and Dillard, J. (2013a). Agonizing over engagement: SEA and the "death of environmentalism" debates. Critical Perspectives on Accounting 24 (1):1-18.

———. (2013b). Critical accounting and communicative action: On the limits of consensual deliberation. Critical Perspectives on Accounting 24 (3):176-190.

———. (2015). Dialogic Accountings for Stakeholders: On Opening Up and Closing Down Participatory Governance. Journal of Management Studies 52 (7):961-985.

Brown, W. (2006). American Nightmare: Neoliberalism, Neoconservatism, and De-Democratization. Political Theory 34 (6):690-714.

Burawoy, M. (1979). Manufacturing Consent: Changes in the Labor Process Under Monopoly Capitalism: University of Chicago Press.

Carlitz, R. (2013). Improving Transparency and Accountability in the Budget Process: An Assessment of Recent Initiatives. Development Policy Review 31:s49-s67.

Chiapello, E. (2017). Critical accounting research and neoliberalism. Critical Perspectives on Accounting 43 (Supplement C):47-64.

Chomsky, N. (1999). Profit over people: neoliberalism and global order. London: Seven Stories Press.

Cohen, M. J. (2006). "The Death of Environmentalism": Introduction to the Symposium. Organization & Environment 19 (1):74-81.

Cooke, B. (2004). The managing of the (third) world. Organization 11 (5):603-629.

Cooper, C. (2015). Entrepreneurs of the self: The development of management control since 1976. Accounting, Organizations and Society 47:14-24.

Cooper, D. J., and Sherer, M. J. (1984). The value of corporate accounting reports: Arguments for a political economy of accounting. Accounting, Organizations and Society 9 (3-4):207-232.

Cooper, S. M., and Owen, D. L. (2007). Corporate social reporting and stakeholder accountability: The missing link. Accounting, Organizations and Society 32 (7-8):649-667.

Cornwall, A. (2011). The Participation Reader: Zed Books.

Custer, S., Rice, Z., Masaki, T., Latourell, R., and Parks, B. (2015). Listening to Leaders: Which Development Partners Do They Prefer and Why? Williamsburg, VA: AidData.

Davie, S. S. K. (2000). Accounting for imperialism: a case of British-imposed indigenous collaboration. Accounting, Auditing & Accountability Journal 13 (3):330-359.

———. (2005). Accounting's uses in exploitative human engineering: theorizing citizenship, indirect rule and Britain's imperial expansion. Accounting Historians Journal 32 (2):55-80.

Dean, M. (2009). Governmentality: Power and Rule in Modern Society: SAGE Publications.

Devarajan, S., Khemani, S., and Walton, M. (2014). Can Civil Society Overcome Government Failure in Africa? The World Bank Research Observer 29 (1):20-47.

Dillard, J., and Roslender, R. (2011). Taking pluralism seriously: Embedded moralities in management accounting and control systems. Critical Perspectives on Accounting 22 (2):135-147.

Dillard, J. and Ruchala, L. (2005). The rules are no game: From instrumental rationality to administrative evil. Accounting, Auditing & Accountability Journal 18 (5):608-630.

Dubnick, M. (1998). Clarifying accountability: An ethical theory framework. In Public sector ethics: finding and implementing values, edited by C. Sampford, N. Preston and C.-A. Bois. London: Routledge, 68-81.

Dunlap, R. E. (2006). Show Us the Data: The Questionable Empirical Foundations of "The Death of Environmentalism" Thesis. Organization & Environment 19 (1):88-102.

Dunleavy, P., Margetts, H., Bastow, S., and Tinkler, J. (2006). New Public Management Is Dead—Long Live Digital-Era Governance. Journal of Public Administration Research and Theory 16 (3):467-494.

Dyball, M. C., Poullaos, C., and Chua, W. F. (2007). Accounting and empire: Professionalization-as-resistance: The case of Philippines. Critical Perspectives on Accounting 18 (4):415-449.

Edwards, M., and Hulme, D. (1995). Beyond the magic bullet? lessons and conclusions. In Non-governmental Organisations: Performance and Accountability Beyond the Magic Bullet, edited by M. Edwards and D. Hulme. London: Earthscan, 219-228.

Engebretsen, E., Heggen, K., and Ottersen, O. P. (2017). The Sustainable Development Goals: ambiguities of accountability. The Lancet, 389 (10067): 365.

Escobar, A. (1995). Encountering development: the making and unmaking of the third world. Princeton, N.J.: Princeton University Press, 2012.

Foucault, M. (1988). Technologies of the self. In Technologies of the Self: A Seminar with Michel Foucault, edited by L. H. Martin, H. Gutman and P. H. Hutton. London: Tavistock Publications, 16-49.

———. (1995). Discipline and punish : the birth of the prison. 2nd Vintage Books. ed. New York: Vintage Books.

———. (2000). Power: essential works of Foucault - volume 3. New York: New Press.

———. (2003). "Society must be defended" : lectures at the College de France, 1975-76. Translated by D. Macey. London: Allen Lane.

———. (2008). The birth of biopolitics : lectures at the College de France, 1978-79. Basingstoke: Palgrave Macmillan.

Fox, J. (2015). Social Accountability: What Does the Evidence Really Say? World Development 72:346-361.

Freire, P. (1972). Pedagogy of the oppressed. Translated by M. B. Ramos. London: Sheed and Ward.

———. (1985). The politics of education: culture, power, and liberation. Hadley, Mass.: Bergin & Garvey.

———. (1994). Pedagogy of hope : reliving Pedagogy of the oppressed. Translated by A. M. A. j. Freire. New York: Continuum.

Friedman, M. (2002 [1962]). Capitalism and Freedom: Fortieth Anniversary Edition. Chicago: University of Chicago Press.

Friis-Hansen, E., and Ravnkilde, S. M. C. (2013). Social Accountability Mechanisms and Access to Public Service Delivery in Rural Africa: DIIS Report 2013. Copenhagen: Danish Institute for International Studies (DIIS).

Gallhofer, S., and Chew, A. (2000). Introduction: accounting and indigenous peoples. Accounting, Auditing & Accountability Journal 13 (3):256-267.

Gallhofer, S., Gibson, K., Haslam, J., McNicholas, P., and Takiari, B. (2000). Developing environmental accounting: insights from indigenous cultures. Accounting, Auditing & Accountability Journal 13 (3):381-409.

Gavin, M., and Rodrik, D. (1995). The World Bank in Historical Perspective. The American Economic Review 85 (2):329-334.

Giroux, H. A. (1983). Theory and resistance in education: a pedagogy for the opposition. London: Heinemann Educational.

Global Partnership for Social Accountability, and World Bank. (2015). Social Accountability for Citizen-Centric Governance: A Changing Paradigm. Washington DC: Global Partnership for Social Accountability, World Bank,.

Gonçalves, S. (2014). The Effects of Participatory Budgeting on Municipal Expenditures and Infant Mortality in Brazil. World Development 53:94-110.

Grandvoinnet, H., Aslam, G., and Raha, S. (2015). Opening the Black Box: The Contextual Drivers of Social Accountability. Washington: The World Bank.

Gray, R., Walters, D., Bebbington, J., and Thompson, I. (1995). The Greening of Enterprise: An Exploration of the (NON) Role of Environmental Accounting and Environmental Accountants in Organizational Change. Critical Perspectives on Accounting 6 (3):211-239.

Guthrie, J., Olson, O., and Humphrey, C. (1999). Debating Developments in New Public Financial Management: The Limits of Global Theorising and Some New Ways Forward. Financial Accountability & Management 15 (3-4):209-228.

Habermas, J. (1971). Toward a Rational Society: Student Protest, Science, and Politics: Beacon Press.

———. (1984). The theory of communicative action. London: Heinemann.

Hanieh, A. (2015). Shifting Priorities or Business as Usual? Continuity and Change in the post-2011 IMF and World Bank Engagement with Tunisia, Morocco and Egypt. British Journal of Middle Eastern Studies 42 (1):119-134.

Harvey, D. (2005). A brief history of neoliberalism. Oxford: Oxford University Press.

Hickey, S., and King, S. (2016). Understanding Social Accountability: Politics, Power and Building New Social Contracts. The Journal of Development Studies 52 (8):1225-1240.

Hickey, S., and Mohan, G. (2005). Relocating Participation within a Radical Politics of Development. Development and Change 36 (2):237-262.

Hopper, T., Lassou, P. J. C., & Soobaroyen, T. (2017). Globalisation, accounting and developing countries. Critical Perspectives on Accounting, 43, 125-148.

Hopper, T. (2017). Neopatrimonialism, good governance, corruption and accounting in Africa: Idealism vs pragmatism. Journal of Accounting in Emerging Economies 7 (2):225-248.

Hopper, T., and Macintosh, N. (1993). Management accounting as disciplinary practice: the case of ITT under Harold Geneen. Management Accounting Research 4 (3):181-216.

Illich, I. (1971). Deschooling society. Translated by J. M. a. Bulnes Aldunate and E. Mayans. Cuernavaca: Centro Intercultural de Documentacio.

IMF. (2016). Third Review Under the Extended Credit Facility Arrangement and Request for Waiver for Nonobservance of Performance Criteria, and Modifications of Performance Criteria. Washington DC: International Monetary Fund.

———. (2017) Article IV Consultation, Fourth Review Under the Extended Credit Facility Arrangement, Request for Waiver for Nonobservance of Performance Criteria, and Request for Extension and Rephasing of the Arrangement : Press Release ; Staff Report ; Staff Supplement ; and Statement by the Executive Director for Ghana. International Monetary Fund 2017

Jayasinghe, K., and Wickramasinghe, D. (2007). Calculative practices in a total institution. Qualitative Research in Accounting & Management 4 (3).

Joshi, A. (2007). Producing Social Accountability? The Impact of Service Delivery Reforms. IDS Bulletin 38 (6):10-17.

Joshi, A., and Houtzager, P. P. (2012). Widgets or Watchdogs? Public management review 14 (2):145-162.

Kamla, R. (2015). Critical Muslim intellectuals' thought: Possible contributions to the development of emancipatory accounting thought. Critical Perspectives on Accounting 31:64-74.

Laclau, E., and Mouffe, C. (1985). Hegemony and socialist strategy : towards a radical democratic politics. London: Verso.

Lassou, P. J. C. (2017). State of government accounting in Ghana and Benin: a "tentative" account. Journal of Accounting in Emerging Economies 7 (4):486-506.

Lassou, P. J. C., and Hopper, T. (2016). Government accounting reform in an ex-French African colony: The political economy of neocolonialism. Critical Perspectives on Accounting 36:39-57.

Lassou, P. J. C., Hopper, T., Tsamenyi, M., & Murinde, V. (2019). Varieties of neo-colonialism: Government accounting reforms in Anglophone and Francophone Africa – Benin and Ghana compared. Critical Perspectives on Accounting, Critical Perspectives on Accounting , Article in Press, : 1-22.

Laughlin, R., and Broadbent, J. (1993). Accounting and Law: Partners in the Juridification of the Public Sector in the UK? Critical Perspectives on Accounting 4 (4):337-368.

Lehman, G. (1995). A Legitimate Concern for Environmental Accounting. Critical Perspectives on Accounting 6 (5):393-412.

———. (1996). Environmental accounting: pollution permits or selling the environment. Critical Perspectives on Accounting 7 (6):667-676.

———. (1999). Disclosing new worlds: a role for social and environmental accounting and auditing. Accounting, Organizations and Society 24 (3):217-241.

Linke, T. D. (2010). "Democratic Participation and the Management of Scarce Resources: The Convergence of Leftist and Neoliberal Approaches in Times of Discontent with the Social Contract". Araraqura: Temas de Administracao Publica.

Macintosh, N. B. (2002). Accounting, accountants and accountability : poststructuralist positions. London: Routledge.

Malena, C., Forster, R., and Singh, J. (2004). Social Accountability: An Introduction to the Concept and Emerging Practice. Washington: World Bank, 1-18.

Malena, C., and McNeil, M. (2010). Social accountability in Africa: an introduction. In Demanding good governance: lessons from social accountabilty initiatives in Africa, edited by M. McNeil and C. Malena. Washingdon DC: World Bank, 1-28.

McKenna, C. D. (2006). The World's Newest Profession: Management Consulting in the Twentieth Century: Cambridge University Press.

Miller, P., and O'Leary, T. (1987). Accounting and the construction of the governable person. Accounting, Organizations and Society 12 (3):235-265.

Miller, P., and Power, M. (2013). Accounting, Organizing, and Economizing: Connecting Accounting Research and Organization Theory. The Academy of Management Annals 7 (1):557-605.

Miller, P., and Rose, N. (1990). Governing economic life. Economy and Society 19 (1):1 - 31.

———. (2008). Governing the Present: Administering Economic, Social and Personal Life: Wiley.

Morrow, R. A., and Torres, C. A. (2002). Reading Freire and Habermas: critical pedagogy and transformative social change. New York ; London: Teachers College Press.

Mouck, T. (1995). Financial Reporting, Democracy and Environmentalism: A Critique of the Commodification of Information. Critical Perspectives on Accounting 6 (6):535-553.

Mouffe, C. (1993). The return of the political. London: Verso.

———. (1999). Deliberative democracy or agonistic pluralism? Social Research 66 (3):745-758.

———. (2000). The democratic paradox. London: Verso.

———. (2005). On the political: Abingdon ; Routledge.

———. (2013). Agonistics: thinking the world politically. London: Verso.

Mundy, K., and Verger, A. (2015). The World Bank and the global governance of education in a changing world order. International Journal of Educational Development 40:9-18.

Najam, A. (1996). NGO Accountability: A Conceptual Framework. Development Policy Review 14 (4):339-354.

Neu, D., and Gomez, E. O. (2006). The ethics of World Bank lending. Accounting Forum 30 (1):1-19.

Neu, D., and Graham, C. (2006). The birth of a nation: Accounting and Canada's first nations, 1860-1900. Accounting, Organizations and Society 31 (1):47-76.

Neu, D., Ocampo Gomez, E., Graham, C., and Heincke, M. (2006). "Informing" technologies and the World Bank. Accounting, Organizations and Society 31 (7):635-662.

Neu, D., Ocampo Gomez, E., Ponce de Leon, O. G., and Flores Zepeda M. (2002). Facilitating globalization processes: financial technologies and the World Bank. Accounting Forum 26 (3&4):271-290.

Nordhaus, T., and Shellenberger, M. (2007). Break through: from the death of environmentalism to the politics of possibility. Boston: Houghton Mifflin.

Nyqvist, M. B., de Walque, D., and Svensson, J. (2014). Information is Power: Experimental Evidence on the Long-Run Impact of Community Based Monitoring. Washington: World Bank -Development Research Group.

O'Dwyer, B. (2005). The construction of a social account: a case study in an overseas aid agency. Accounting, Organizations and Society 30 (3):279-296.

O'Dwyer, B., and Unerman, J. (2007). From functional to social accountability. Accounting, Auditing & Accountability Journal 20 (3):446-471.

———. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. Accounting, Organizations and Society 33 (7-8):801-824.

O'Meally, S. (2014). The Contradictions of Pro-poor Participation and Empowerment: The World Bank in East Africa. Development and Change 45 (6):1248-1283.

O'Leary, S. (2017). Grassroots accountability promises in rights-based approaches to development: The role of transformative monitoring and evaluation in NGOs. Accounting, Organizations and Society 63:21-41.

Piron, L.-H. (2005). Donor Assistance to Justice Sector Reform in Africa: Living Up to the New Agenda? In Human rights and justice sector reform in Africa: contemporaty issues and responses, edited by Open Society Justice Initiative. New York: Governance and Social Development Resource Centre, 4-11.

Power, M. (1992). After calculation? Reflection on critique of economic reason by Andre Gorz. Accounting, Organizations and Society 17 (5):477-499.

Power, M., and Laughlin, R. (1992). Critical theory and accounting. In Critical Management Studies, edited by M. Alvesson and H. Wilmott. London: Sage, 113-135.

———. (1996). Habermas, law and accounting. Accounting, Organizations and Society 21 (5):441-465.

Rahaman, A. S. (2009). Independent financial auditing and the crusade against government sector financial mismanagement in Ghana. Qualitative Research in Accounting & Management 6 (4):224-246.

Rahaman, A. S., Everett, J., and Neu, D. (2007). Accounting and the move to privatize water services in Africa. Accounting, Auditing & Accountability Journal 20 (5):637-670.

Rahaman, A. S., and Lawrence, S. (2001). Public sector accounting and financial management in a developing country organisational context: a three-dimensional view. Accounting Forum 25 (2):189-210.

Roberts, J. (1991). The possibilities of accountability. Accounting, Organizations and Society 16 (4):355-368.

Roberts, J., and Scapens, R. (1985). Accounting systems and systems of accountability - understanding accounting practices in their organisational contexts. Accounting, Organizations and Society 10 (4):443-456.

Rose, N. (1991). Governing by numbers: Figuring out democracy. Accounting, Organizations and Society 16 (7):673-692.

Rose, N., and Miller, P. (2010). Political power beyond the State: problematics of government. The British Journal of Sociology 61:271-303.

Saint-Martin, D. (2000). Building the new managerialist state: consultants and the politics of public sector reform in comparative perspective. Oxford ; New York: Oxford University Press.

Saravanamuthu, K. (2004). What is measured counts: harmonized corporate reporting and sustainable economic development. Critical Perspectives on Accounting 15 (3):295-302.

Schillemans, T. (2016). Calibrating Public Sector Accountability: Translating experimental findings to public sector accountability. Public management review 18 (9):1400-1420.

Schmidt-Wellenburgh, C. (2013). How the firm became consutable: constructing governability in the field of management. Economic sociology_the European electronic newsletter 14 (s):32-38.

Shellenberger, M., and T. Nordhaus. (2004). The death of environmentalism: Global Warming Politics in a Post-Environmental World. http://www.thebreakthrough.org/images/Death_of_Environmentalism.pdf.

Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. Accounting, Organizations and Society 20 (2-3):219-237.

Soderbaum, P. (1982). Positional Analysis and Public Decision Making. Journal of Economic Issues 16 (2):391-400.

Stewart, F., and van der Geest, A. (1995). Adjustment and social funds: political panacea or effective poverty reduction? Geneva: Employment Department, International Labour Office.

Thomson, I. (2014). Mapping the terrain of sustainability and accounting for sustainability. In Sustainability accounting and accountability, edited by J. Bebbington, J. unerman and B. O'Dwyer. London: Routledge, 15-29.

Thomson, I., and Bebbington, J. (2004). It doesn't matter what you teach? Critical Perspectives on Accounting 15 (4-5):609-628.

———. (2005). Social and environmental reporting in the UK: a pedagogic evaluation. Critical Perspectives on Accounting 16 (5):507-533.

Touchton, M., and Wampler, B. (2014). Improving Social Well-Being Through New Democratic Institutions. Comparative Political Studies 47 (10):1442-1469.

Tsamenyi, M., Onumah, J. M., and Tetteh-Kumah, E. (2010). Post-privatization performance and organizational changes: Case studies from Ghana. Critical Perspectives on Accounting 21 (5):428-442.

Tsamenyi, M., Onumah, J. M., and Hadiza, S. (2009). Neopatrimonialism and the Failure of Control & Accountability Systems in State Institutions in Less Developed Countries: The Case of Ghana and Nigerian Airlines Researchgate, retrived on January 2018 (https://www.researchgate.net/publication/228587711).

Tufuor, R. K. (2012). Ghana Integrated Financial Management Information System (GIFMIS): Practical Steps for P2P & Cash Management. Accra, Ghana: Goverment of Ghana.

Uddin, S. (1997). The role of management control systems in privatisation: a labour process analysis of a Bangladeshi case study (PhD Thesis). PhD, University of Manchester, Department of Accounting and Finance, Manchester.

Uddin, S., and Hopper, T. (2001). A Bangladesh soap opera: privatisation, accounting, and regimes of control in a less developed country. Accounting, Organizations and Society 26 (7–8):643-672.

———. (2003). Accounting for privatisation in Bangladesh: testing World Bank claims. Critical Perspectives on Accounting 14 (7):739-774.

Uddin, S., and Tsamenyi, M. (2005). Public sector reforms and the public interest: A case study of accounting control changes and performance monitoring in a Ghanaian state-owned enterprise. Accounting, Auditing & Accountability Journal 18 (5): 648-674.

Unerman, J., and Bennett, M. (2004). Increased stakeholder dialogue and the internet: towards greater corporate accountability or reinforcing capitalist hegemony? Accounting, Organizations and Society 29 (7):685-707.

Unerman, J., and O'Dwyer, B. (2006). Theorising accountability for NGO advocacy. Accounting, Auditing & Accountability Journal 19 (3):349-376.

Vinnari, E., and Dillard, J. (2016). (ANT)agonistics: Pluralistic politicization of, and by, accounting and its technologies. Critical Perspectives on Accounting 39:25-44.

Wickramasinghe, D. (2015). Getting management accounting off the ground: post-colonial neoliberalism in healthcare budgets. Accounting and Business Research 45 (3):323-355.

Wickramasinghe, D. (1996). Rationales of accounting control and ownership change in a development context : a mode of production theory analysis of two Sri Lankan case studies (PhD Thesis), University of Manchester, Department of Accounting and Finance, Manchester.

Williams, J. (2015). The 'Rawlings Revolution' and Rediscovery of the African Diaspora in Ghana (1983–2015). African Studies 74 (3):366-387.

World Bank. (2002). Initiatives in Legal and judicial reform. Washington DC: World Bank.

———. (2003). MENA development report: trade, investment, and development in the Middle East and North Africa. Washington DC: World Bank.

———. (2004). world development report 2004: Making ServicesWork for Poor People. Washington DC: World Bank.

———. (2012a). Strengthening Governance, Tackling Corruption: the World Bank's Updated Strategy and Implementation Plan. Washington DC: World Bank.

———. (2012b). World Bank Approach to Public Sector Management, 2011-2020: "Better Results from Public Sector Institutions. Washington: World Bank.

———. (2015). International development association project appraisal document on a proposed credit in the amount of sdr 32.7 million (us$45.0 million equivalent) to the republic of Ghana for a public financial management reform project. Washington, DC: World Bank.

———. (2016). Making politics work for development: harnessing transparency and citizen engagement. Wahington: World Bank.

———. (2017). World Development Report: governance and the law. Washington DC: World Bank.

———. (2018). Third Ghana Economic Update Agriculture as an Engine of Growth and Jobs Creation. Washington, D.C.: The World Bank.

Zyglidopoulos, S., and Fleming, P. (2011). Corporate accountability and the politics of visibility in 'late modernity'. Organization 18 (5):691-706.