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## Public sector accounting in emerging economies

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*Published in:*  
Journal of Accounting in Emerging Economies

*DOI:*  
[10.1108/JAEE-02-2020-0038](https://doi.org/10.1108/JAEE-02-2020-0038)

**IMPORTANT NOTE: You are advised to consult the publisher's version (publisher's PDF) if you wish to cite from it. Please check the document version below.**

*Document Version*  
Other version

*Publication date:*  
2021

[Link to publication in University of Groningen/UMCG research database](#)

*Citation for published version (APA):*

van Helden, J., Adhikari, P., & Kuruppu, C. (2021). Public sector accounting in emerging economies: a review of the papers published in the first decade of Journal of Accounting in Emerging Economies. *Journal of Accounting in Emerging Economies*, 11(5), 776-798. Article 170. <https://doi.org/10.1108/JAEE-02-2020-0038>

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# **Data Base for Review paper on public sector accounting in emerging economies (2019-2020)**

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February 2020-May 2021, manuscript completed in October 2021

This data base contains summaries and assessments of papers which were used for the review paper on public sector accounting in emerging economies, as published in JAEE: van Helden, J., Adhikari, P. and Kuruppu, C. (2021), Public sector accounting in emerging economies: a review of the papers published in the first decade of *Journal of Accounting in Emerging Economies*, *Journal of Accounting in Emerging Economies*, ahead-of-print No. . <https://doi.org/10.1108/JAEE-02-2020-0038>.

In Part I the papers published in JAEE over its whole lifetime until now, that is, 2011-2020, about public sector accounting in emerging economies are summarized and assessed. The following format is applied:

- After the names of the authors and the title of the paper, first it contains the formal abstract of the paper.
- Second explanations and clarifications of the paper are included by the assessors (i.e., two of the three authors of the review paper).
- Then, the paper is categorized according to certain criteria, particularly: the theme of the paper (no pre-defined categorization); the accounting sub-discipline (management accounting, financial reporting, auditing and others); the theory (economic theory, social theory, institutional theory, and others), the method of data collection (survey, documents, field work-case studies, and others)<sup>1</sup>; paradigm (positivist, interpretive, critical); its main findings (no pre-defined categorization); the impact of the local context (no pre-defined categorization).
- Finally, some comments of the assessors are included.

All papers are read by a first assessor and then his work is checked by a second assessor, after which a common understanding of the explanations/clarifications, categorizations and comments is achieved.

Part II of this file comprises summaries of papers that discuss theoretical and methodological issues on the subject at hand.

Two appendices are attached to this document. The first one classifies all the reviewed papers according to the above indicated categories. The second one classifies all the reviewed paper according a theoretical framework used for analyzing the papers (see our review paper).

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<sup>1</sup> Combinations of diverging theories and/or methods are possible.

## Part I Summaries and assessments of papers published in JAEE

Adhikari, P. and Mellemvik, F. (2011), The rise and fall of accruals: a case of Nepalese central government, *Journal of Accounting in Emerging Economies*, Vol. 1 No. 2, pp.123-143, <https://doi.org/10.1108/20421161111138495>

### Abstract

**Purpose** – The purpose of this paper is to trace the rise and fall of accruals in the Nepalese central government, contributing to the literature on accrual accounting by looking at the developments in developing countries.

**Design/methodology/approach** – The ideas of institutional theory have provided a theoretical setting through which to trace the country's journey toward the accrual basis of accounting. Document search and informal interviews represent the major methods of collecting data for this paper.

**Findings** – The paper demonstrates that Nepal has been acquainted with the notion of accrual accounting since the late 1980s. The interest of international organizations and the involvement of professional accountants have been the two main factors driving this accrual accounting journey. The study also shows that the implementation of accrual accounting in the Nepalese central government has been an unsuccessful mission. This is why the notion of accrual accounting has been replaced by the improved version of cash accounting anchored on the cash basis International Public Sector Accounting Standard (IPSAS).

**Research limitations/implications** – It is beyond the scope of this paper to generalize that the trend toward accrual accounting has also reversed in other developing countries.

**Originality/value** – The paper contributes to the literature dealing with the role and influence of international organizations in facilitating public sector accounting reforms in developing countries. Moreover, the study argues that there has been a change in the attitude of international organizations toward exerting pressures on developing countries to carry out accrual accounting reforms. This changing attitude of international organizations has led many developing nations to focus more on improvements in their existing accounting standards and procedures.

### Explanation/clarification

The paper signals a change in thinking about accrual and cash accounting in developing countries' governments: whilst originally accrual accounting was seen as the desirable accounting mode, recently improvement of cash accounting systems in use by adopting IPSAS cash-based accounting is seen as appropriate by donors like the World Bank. The paper's goal aligns to this trend: the rise and fall of accruals in Nepalese central government.

The study announces to apply Neo-Institutional Sociology with various types of pressures for isomorphism (coercive, mimetic and normative) as well tendencies for decoupling formal from actual practices.

The study is the result of field research, including the study of documents, and conducting informal interviews and observations.

The findings show that around 1970 cash accounting and PPB (Planning, Programming and Budgeting) was introduced in Nepalese government, under influence of international donors, especially USAID. PPB largely failed, but in the 1980s new attempts for introducing PPB were

made alongside with accrual accounting, especially for enabling the presentation of the full costs of development projects. In the 1990s various initiatives were taken in this direction, but without major results, mainly due to a lack of competences and a dominant position of consultants without commitment of the accounting staff in the ministries. In the beginning of the 21<sup>st</sup> century even some new instruments, such as medium-term budgeting were considered, again with accruals accounting and performance assessments. However, there was a lack of consensus among actors about the beneficiaries of accrual accounting. Main supporters were high-level accountants, but lower level accountants and managerial and political users lacked the knowledge for properly preparing and using this advanced form of accounting. Moreover, some donors, such as the World Bank, preferred improving cash-based accounting above adopting accrual accounting. Nepalese government expressed its willingness to adopt Cash-based IPSAS was adopted in 2007.

The paper concludes (p. 135): “Nepal’s unsuccessful attempts toward the accrual basis of accounting overtime can also be linked to the failure of international organizations to access the Nepalese context characterized by the low level of human capacity and resources.” The adopted accounting innovations, inspired by international donors, were mainly on-paper and thus symbolic reforms. The accrual accounting reforms were impacted by the pressures from international donors (coercive isomorphism) and accounting professionals (normative isomorphism), while mimetic isomorphism has been less influential. Decoupling mechanisms have been observable because over a long period of time accrual and PPB reforms were on the agenda without a real impact on practice.

#### Categorizations

<b>Category</b>	<b>Outcomes</b>
Theme	The rise and fall of accrual accounting in central government of Nepal
Accounting sub-discipline	Financial reporting
Theory(ies)	Neo-Institutional Sociology
Method(s)	Field work including documentary study, informal interviews and observations
Paradigm	Probably interpretive
Findings	Accrual accounting reforms were impacted by the pressures from international donors (coercive isomorphism) and accounting professionals (normative isomorphism), while mimetic isomorphism was less influential. Decoupling mechanisms were in place because over a long period of time accrual reforms were on the agenda without a real impact on practice
The impact of the local context	A lack of competences of low level accountants for applying accrual accounting

## Comments

This is an interesting paper. The claim of the paper could have been stronger if the implementation of IPSAS-based cash accounting would have been investigated. Now it remains uncertain whether improving cash systems from the past actually works, as compared to the ineffective adoption of accruals accounting. The choice for NIS may underplay more active behavior of agents like professional accountants and diverging types of users of accounting information. See, for instance, in this respect the paper by Gaspar and Mkasiwa (2015).

The paper is a good illustration of what is called a “basics-first” approach in the literature; see Bergmann and Bietenhader (IPMR, 2010); Roberts (Development Policy Review, 2004).

Nkundabanyanga, S K., Tauringana, V., Balunywa, W. & Emitu, S. N. (2013), The association between accounting standards, legal framework and the quality of financial reporting by a government ministry in Uganda, *Journal of Accounting in Emerging Economies*, Vol. 3 No. 1, pp. 65-81.

#### Abstract

**Purpose** – The purpose of this study is to examine the association between accounting standards, legal framework and the quality of financial reporting by the Ministry of Water and Environment in Uganda.

**Design/methodology/approach** – The study used a self-administered questionnaire to survey 120 staff and stakeholders of the Ministry of the Water and Environment. Correlation analysis was employed to determine the association between accounting standards, legal framework and the quality of financial reporting.

**Findings** – Results indicate that accounting standards and legal framework are all positively and significantly associated with the quality of financial reporting, providing evidence of the effect of accounting standards and legal framework on the quality of financial reporting in Uganda

**Research limitations/implications** – Scarce literature using African data means that it is not possible to compare the findings to previous research.

**Practical implications** – The finding of an association between accounting standards, the legal framework and quality of financial reporting implies that the government of Uganda needs to adopt a more robust approach in enforcing compliance to improve the quality of financial reports produced by the Ministry of Water and Environment.

**Originality/value** – This study contributes to the dearth of evidence on government accounting literature in Africa by investigating for the first time, the association between accounting standards, legal framework and the quality of financial reporting by a government department.

#### Explanation/clarification

This manuscript focuses its attention on financial reporting in the Ugandan Ministry of Water and Environment. Its objective is to explore the association between perceived compliance with accounting standards, legal framework and the quality of financial reports in the ministry. Authors are motivated to undertake this study due to the dearth of studies focusing their attention on the link between accounting standards, legal framework and information quality in the public sector as compared to its private sector counterpart and public sector scholars often tempt to study issues dealing with democracy, accountability and community engagement. By reviewing the existing literature concerned with the relationship between the enforcement, compliance with accounting standards, legal framework and the quality of financial reporting, two interesting hypotheses (i.e. H1- there is a significant positive association between the government accounting standards and quality of financial reporting by the ministry of water and environment and H2- there is a significant positive association between the legal framework and quality of financial reporting by the ministry of water and environment) are pinpointed.

Data for this study has been collected through purposive and random sampling. The former method has been selected to collect data from key respondents in the ministry, whereas the latter

sampling method has been employed to gather data from other stakeholders. A sample consisting of 120 respondents representing the ministry of water and environment and other stakeholders has been selected to collect data. The findings of the study demonstrate that the government accounting standards are associated with the quality of financial reporting. Similarly, this study shows that there is a significant association between perceived compliance with the legal framework and quality of financial reporting. Therefore, this study's findings are in line with the scholarly works that reveal the existence of a positive relationship between the compliance of accounting standards and the quality of financial reporting in the private sector. Nevertheless, it is interesting to notice that there exists a stronger association between legal framework and quality of financial reporting than between government accounting standards and quality of financial reporting.

#### Categorization

Category	Outcomes
Theme	Relationship between accounting standards, legal framework and the quality of financial reporting in the Ugandan Ministry of Water and Environment.
Accounting sub-discipline	Quality of Financial Reporting
Theory(ies)	No specific theory
Methods	Questionnaire and content analysis
Paradigm	Positivist
Findings	The findings of the study demonstrate that the government accounting standards are associated with the quality of financial reporting. Similarly, this study shows that there is a significant association between perceived compliance with the legal framework and quality of financial reporting. Therefore, this study's findings are in line with the scholarly works that reveal the existence of positive relationship between the compliance of accounting standards and the quality of financial reporting in the private sector. Nevertheless, it is interesting to notice that there exists a stronger association between legal framework and quality of financial reporting than the association between government accounting standards and quality of financial reporting.
The impact of the local context	AG has issued a qualified opinion for 64% of the audited accounts of ministries.

#### Comments:

Albeit the manuscript is interesting, the findings of the study would have been stronger if some other ministries have been included in the study and some of the respondents were interviewed to clarify their views. Therefore, this study's findings are limited to a specific ministry and to a specific year. In addition, the authors have not adopted a specific theoretical foundation in the

process of articulating hypotheses, whilst there exist very few studies dealing with the relationship between compliance with government accounting standards, legal framework and quality of financial reporting in general and particularly in Africa.



Gaspar, A.F. and Mkasiwa, T.A. (2015), Managing performance or legitimacy? A case study of the Tanzanian Local Government Authorities, *Journal of Accounting in Emerging Economies*, Vol. 5 No. 4, pp.424-456, <https://doi.org/10.1108/JAEE-03-2013-0016>

#### Abstract

**Purpose** – The purpose of this paper is to investigate performance measurement practices in the Tanzanian Local Government Authorities (LGAs). It seeks to understand the performance measurement practices in the context of new public management (NPM) (Hood, 1991, 1995). Specifically, the paper focuses on the annual performance assessment (the local government development grant system), which operated in the Tanzanian LGAs as a base for accessing grants from the central government.

**Design/methodology/approach** – The study executed a grounded theory strategy for data collection and analysis. Fieldwork was undertaken in three Tanzanian LGAs.

**Findings** – The findings revealed how performance measurement practices were involved in the process of managing legitimacy, and consequently, in the acquisition of grants from the central government. Dialogue and learning about the performance measurement exercise and the production and manipulation of evidence were the two strategies employed by LGAs in the management of legitimacy.

**Practical implications** – In practice, efficiency in organizations may be achieved through the appropriate design of systems, and by understanding, and addressing problems which emerge during their implementation. Learning is a significant strategy used by actors, and this needs to be taken into consideration by reformers when designing and implementing reforms.

**Originality/value** – The paper contributes to existing research by providing a framework for managing legitimacy. The framework supports and extends Oliver's (1991) typology of strategic responses to institutional processes and Suchman (1995) legitimation strategies. It identifies dialogue and learning as other forms of significant strategy in actors responses to institutional pressures. The study also provides additional evidence of the responses to the accounting changes and the NPM reforms.

#### Explanation/clarification

The goal of the research is to explore how particular performance management practices work in the funding relationship between central and local government in Tanzania (performance-related funding, in the sense of a good rating leads to a 100% funding by central government and a poor rating to a 25% funding, with several intermediate categories).

The paper reviews some literature about performance management in the public sector and institutional theory, especially Neo-Institutional Sociology (NIS). The latter is criticized for its assumption of a too passive role of agencies. Hence, more active reactions of agencies on institutional pressures as suggested by Oliver (1991), are embraced. The paper announces that it will use grounded theory approach informed by institutional theory.

Research methods are qualitative, including the study of documents, as well as conducting observations and interviews. The paradigm is interpretive. Three local government authorities (LGAs) with diverging performance scores were investigated. Various types of coding were used for underpinning the grounded theorizing, from which managing legitimacy was core.

The findings show that managing legitimacy was a core activity, that is, LGAs developed strategies for meeting the performance standards of central government. So, managing performance was more important than achieving a better performance. Dialogue and learning were main strategies in legitimacy seeking. However, there were major obstacles for achieving this goal, among others, ambiguous performance standards. After having adopted strategies of dialogue (among others about the indicators to be included) and learning (among others about the data collection procedures for indicators), the actors employed strategies of manipulation (among others manipulating assessors, including bribery, and constructing evidence). Losing grants as a consequence of the performance appraisal caused feeling of distress. See emerging theoretical framework on p. 433.

**Categorizations**

<b>Category</b>	<b>Outcomes</b>
Theme	Performance measurement ratings as source of funding of local government by central government
Accounting sub-discipline	Management accounting, more particular performance management
Theory(ies)	Grounded theory and institutional theory
Method(s)	Field work (Case studies of three local governments), including documents, observations and interviews
Paradigm	Interpretive
Findings	Managing legitimacy of performance is more important than achieving a better performance; dialogue and learning are main strategies for managing performance legitimacy; the local context constrains or enables these strategies
The impact of the local context	Informality of practices causes a loose coupling to formal performance management practices; corruption is established for enhancing performance scores; low institutional capacity, such as a lack of competences and systems, is an obstacle for designing and executing performance management practices

**Comments**

This is a solid and interesting piece of research. The process of developing a grounded theory for performance assessment exercises was convincing; the resulting theory matched well with the findings; the findings were also embedded in the literature; and the local context plays in major role in explaining performance management practices.

There is one major concern: the data analysis does not address the differences and similarities of the three LGAs, while this would have been important, given the varying performance scores of these organizations.

Krambia-Kapardis, Maria K-K., Clark, C. and Zopiatis, A. (2016), Satisfaction gap in public sector financial reporting, *Journal of Accounting in Emerging Economies*, Vol. 6 No. 3, pp.232-253.

#### Abstract

**Purpose** – Public information disclosure is a manifestation of transparency and contributes to governance-by-disclosure. Also, better financial reporting can improve the credibility and integrity of public finances and contribute to a better management of public resources. A survey was carried out in Cyprus of users of public financial reports concerning an expectation gap about the types of information included in such reports (information needs expectation gap) as well as the quality of such information (information quality satisfaction gap). The paper aims to discuss these issues.

**Design/methodology/approach** – Two focus groups of users and preparers of public financial reports were used to construct the questionnaire. Users of such reports, who belonged to all three categories of public sector financial reporting identified by IPSASB, were surveyed. The quantitative data obtained was analyzed using SPSS and quadrant analysis to answer the research questions posed.

**Findings** – Data from 101 respondents confirmed that each of the information needs identified in the IPSASB Consultation Paper (2008) was rated as being a significant information need. Data analysis also showed that both types of expectation gap exist, especially as far as local authority and semi-public organizations are concerned.

**Research limitations/implications** – The response rate in the self-administered survey was admittedly rather low but it was not unexpected mainly due to the survey's very specialised nature and the tendency by people in Cyprus not to critique public bodies.

**Practical implications** – Deficient financial public sector reporting means the auditor general is not able to adequately express an opinion on public spending at the local government level. This, in turn, means taxpayers do not get the quality of services they pay for. At the same time, the lack of information transparency means corrupt practices are not eradicated. One answer to the problem would be legislating the content of public financial reports.

**Social implications** – The lack of governance-by-public exposure means that services to the local community cost a lot more, due to corruption and inefficiency. In addition, it contributes to lowering market confidence and eventually contributes to financial crisis at the national level.

**Originality/value** – The survey conducted was the first of its kind in Cyprus to investigate financial public sector reporting and document both manifestations of the expectation gap. In addition, information needs identified in the IPSASB Consultation Paper (2008) was rated as significantly needed and this is the first time it has been done in Eurozone member state and in a country facing a financial crisis.

#### Explanation/clarification

The paper investigates public financial reports in Cyprus focusing on the types of information included in such reports (information needs expectation gap) and the quality of information disclosed (information quality satisfaction gap). The study identifies different categories of external and internal users of public sector reporting information as identified by the IPSASB and

analyses the extent to which the information presented in the financial statements has contributed to improving transparency and governance in Cyprus. Cyprus provides an interesting research setting in that public trust in the economy has dwindled at an unprecedented level and that the country has plunged in the midst of a national financial crisis. Although the paper does not draw on a particular theoretical framework, it provides a comprehensive literature review on the importance of public sector accounting information, as well as information needs of different users. In terms of a method, the study has used two focus groups to identify users need of public sector financial reporting and to bring out the perceptions of information providers about the users and their information needs. A survey questionnaire has been developed based on the information derived through these focus group discussions and emailed to 1,000 participants having a particular interest in public sector financial information. The questionnaire sent to the participants consisted of three sections: respondent's demographics; user information needs and information-satisfaction level; and characteristics of financial and non-financial information in demand. The response rate was 10 percent. Data were analyzed using the SPSS and quadrant analysis. The findings of the study based on 101 respondents show that the reports provided by the central and local governments and other semi-public organizations have fulfilled some of the information needs of users. There were more concerns over the central government reports for being less informative and useful as compared to reports provided by local governments and semi-public organizations. On the whole, the user's information needs expectation does persist in the public sector of Cyprus. In terms of the quality of the information contained in public reports, users have expressed their dissatisfaction, local government reports drawing more critics than the reports provided by the central government and other semi-public organizations. The study claims that a lack of transparency in public financial information and limited willingness by the regulators to legislate mechanisms for improving public sector reporting being important causes triggering crisis in the public sector of Cyprus. The paper emphasizes the need for educating the providers of accounting information to address the quality of information and motivating the users of the information to voice their concerns more actively using media, as well as by sensitizing members of Parliament for regulatory reforms. Such attempts are considered paramount to restore trust in Cyprus' economy which is at its lowest than it has ever been.

#### Categorizations

<b>Category</b>	<b>Outcomes</b>
Theme	Expectation and quality gap in public sector financial reporting
Accounting sub-discipline	Public sector users and reporting
Theory(ies)	No theories used
Method(s)	Quantitative. Survey, SPSS and Quadrant analysis
Paradigm	Positivist
Findings	The study demonstrates that the reports issued by the central and local governments and other semi-public organizations in Cyprus have remained inadequate to fulfill users' infor-

	<p>mation needs in terms of both quality and quantity. Mitigating financial crisis and restoring trust in the economy have further jeopardized in a lack of public sector financial transparency and weakening accountability. The expectation gap in public financial reporting also signals a problematic agency relationship between the providers and users of financial reports.</p>
<p>The impact of the local context</p>	<p>Tendency amongst locals not to critique public bodies and the non-existence of a culture of public protecting have adversely impacted the attempt at resorting transparency and accountability in the public sector.</p>

Comments

This is an interesting piece of work demonstrating how a lack of financial transparency and accountability has adversely impacted the financial and social aspects of Cyprus. Both the content and quality of the public sector financial reports developed by the central and local governments and semi-public organizations have failed to meet the information need and expectation of users. Financial reports have limited contributions in terms of mitigating financial crisis and corruption and restoring market confidence and trust. A limitation of the study is perhaps a lack of theoretical framings, which have made it rather challenging to contextualize the relationship between financial information and good governance, particularly in emerging economy contexts.

Goddard, A. and Mkasiwa, T. (2016), New public management and budgeting practices in Tanzanian Central Government: “Struggling for conformance”, *Journal of Accounting in Emerging Economies*, Vol. 6 No. 4, pp. 340-371.

#### Abstract

**Purpose** – The purpose of this paper is to investigate the budgeting practices in the Tanzanian Central Government. New budgeting reforms were introduced following exhortations from the bodies such as the UN, the World Bank and the IMF and reflect the new public management (NPM).

**Design/methodology/approach** – A grounded theory methodology was used. This methodology is inductive, allowing phenomena to emerge from the participants rather than from prior theory. This ensures both relevance and depth of understanding.

**Findings** – The principal research findings from the data concern the central phenomenon of “struggling for conformance”. Tanzanian Central Government adopted innovations in order to ensure donor funding by demonstrating its ability to implement imposed budgetary changes. Organizational actors were committed to these reforms through necessity and struggled to implement them, rather than more overtly resisting them.

**Research limitations/implications** – The research is subject to the usual limitations of case study, inductive research.

**Practical implications** – This research has several implications for policy-makers of NPM and budgetary reforms. These include the recognition that the establishment of the rules and regulations alone is not adequate for the successful implementation of budgetary and NPM reforms and should involve a comprehensive view of the nature of the internal and external environment.

**Originality/value** – There are few empirical papers of NPM accounting practices being implemented in the public sector of developing countries and none at all based in Tanzania. The paper identifies the existence of struggling to conform to reforms rather than resistance identified in prior research.

#### Explanation/clarification

The paper discusses the implementation of cash budgeting, the medium-term expenditure framework and performance budgeting in the central government of Tanzania, as part of New public financial management reforms instigated at the beginning of the 1990s. An underlying aim of the paper has been to demonstrate how the participants struggled to conform to budgetary reforms and why they did not strongly resist these reforms, resistance being the key characteristic of public sector reforms undertaken in developing countries. This study is an interpretative case study about the Tanzanian central government. The study relies on the grounded theory approach, which in turn has resulted in the use of institutional theory for the analysis of findings. Within the central level, authors have selected three ministries – the Ministry of Finance and Economic Affairs, the Ministry of Education and Vocational Training, and the Ministry of Health and Social Welfare. The findings show the conditions and consequences of ‘struggling for conformance’, which has made public sector reforms in the Tanzanian central government a unique case in developing country contexts. The paper brings out the three main strategies adopted by the participants/stakeholders to show how the ‘struggling for conformance’ was

enacted: establishment of rhetoric rules and regulations; attempting to measure performance and linking budgeting with performance; and practicing of budgetary norms and playing of budgeting games. Institutional conditions consisting of uncertain environment, complex budgetary systems, donors influence and local culture and administrative all of which have provided further impetus for the emergence of the ‘struggling for conformance’ are also discussed in the paper. Implicit in the findings is the fact that organizational actors were committed to implementing rather than resisting the reforms, but they struggled to implement them. Failure to implement the reforms due to overtly resistive behavior would have resulted in disastrous consequences, for instance losing external funding was imminent. The paper claims theoretical contributions offering evidence of the coexistence of ceremonial and instrumental use of accounting in organizations.

#### Categorizations

<b>Category</b>	<b>Outcomes</b>
Theme	Struggling for conformance in implementing New Public Management reforms in the central government of Tanzania
Accounting sub-discipline	Budgeting
Theory(ies)	Grounded theory and contribution to institutional Sociology
Method(s)	Case study, including documents analysis, semi-structured interviews and observations
Paradigm	Interpretive
Findings	The study demonstrates that organizational actors were committed to materializing budgetary reforms, as they considered such reforms a necessity, but struggled to conform them in practice. Resistive behavior was minimal, which is perhaps a striking aspect of budgetary reforms taking place in the central government of Tanzania. The study shows that counter-productive consequences of reforms are not surprising when the environment is fragmented, rules are complex, and power is misused.
The impact of the local context	Local ownership is paramount for the establishment of rules prone to embed NPM reforms, as well as in implementing such reforms in practice.

#### Comments

This is an interesting paper which shows how different budgetary reforms undertaken in the central government of Tanzania have failed to engender the expected results and how organizational actors struggled for conformance of these reforms. The paper also shows the coercive influence of donors, which have led to the central government of Tanzania adopting reforms which are incompatible to its local contexts and requirements. The paper calls for the need of considering local ownership, internal environment and other technical issues prior to disseminating NPM reforms in developing countries.

Philippe Jacques Codjo Lassou (2017), State of government accounting in Ghana and Benin: a “tentative” account, *Journal of Accounting in Emerging Economies*, Vol. 7 Issue: 4, pp.486-506.

#### Abstract

**Purpose** – The purpose of this paper is to examine the state of government accounting in Ghana and Benin using neo-patrimonial and organizational façade lenses.

**Design/methodology/approach** – The study used two country case studies that engaged with stakeholders including donors, civil society, politicians, and civil servants. Semi-structured interviews were used as the main data collection technique, which were complemented by document analysis.

**Findings** – The study finds that government accounting reforms are decoupled and used in both countries as a façade which is caused, to a varying degree, by indigenous neo-patrimonial governance traits of informal institutions, patronage, and clientelism. And despite the relatively superior Ghanaian system, in terms of its functioning, compared to the Beninese, government accounting plays a more symbolic role in the former than in the latter.

**Originality/value** – This is one of the very few theoretically informed empirical studies that examine the state of government accounting in the two major African settings – Anglophone and Francophone. The results inform policies more tailored to indigenous governance issues for better outcomes.

#### Explanation/clarification

This multiple case study explores the state of government accounting in Benin and Ghana representing respectively a Francophone and an Anglophone country. Drawing on neo-patrimonial and organizational façade lenses, the aim of this study is to provide insight about as to why and how the reforms decouple in different contexts, about which the extended literature envisages little insight. A case study approach has been chosen to collect data for this study. Representatives of the WB, non-government organizations and former members of parliament have been interviewed in addition to accounting professionals and administrative officers in both countries. Similarly, documents have been collected and observations have been made to complement, corroborate, or augment data from interviews.

Both countries have initiated reforms, particularly since the middle of the 1990s to strengthen financial reporting and control within the public financial management. However, findings reveal that both countries have refrained from the real implementation of reforms or using adopted reforms as expected. Accordingly, decoupling is inevitable in the context of Ghana and Benin and the acceptance of reforms or best practices from developed countries envisages facades or symbolic endeavors. The prevailing situation of decoupling is motivated or triggered by the existing neo-patrimonial governance system through which decisions concerning the implementation of reforms are made in the context of culture of secrecy and an established patronage and clientelist network. Nevertheless, as compared to Benin, Ghana’s accounting appears more functional due to the fact that the Ghanaian accounting system delivers regular accounts which are publically examined by the Public Account Committee in Parliament.



## Categorizations

Category	Outcomes
Theme	The state of government accounting in Ghana and Benin
Accounting sub-discipline	Financial reporting and accountability
Theory(ies)	Neo-patrimonial and organizational façade
Method	Case study approach – interviews, including document review and observation.
Paradigm	Interpretive
Findings	Both countries have refrained from the real implementation of reforms or using adopted reforms as expected. Accordingly, decoupling is inevitable and the acceptance of reforms or best practices from developed countries envisages facades or symbolic endeavors, which is triggered by the existing neo-patrimonial governance. However, Ghana's accounting system is more functional than that of Benin
The impact of the local context	The culture of political patronage and secrecy have hampered the implementation of reforms

## Comments

This study elaborates why reforms are decoupled and how decoupling takes place by exploring reforms in Ghana and Benin. The manuscript envisages empirical insight by drawing on the concepts of façade and neo-patrimonialism. This is an interesting study as it provides empirical evidence from two countries representing Francophone and Anglophone accounting tradition.

Phiri, J. and Guven-Uslu, P. (2018), Institutional pluralism, two publics theory and performance reporting practices in Zambia's health sector, *Journal of Accounting in Emerging Economies*, Vol. 8 Issue: 1, pp.141-162.

#### Abstract

**Purpose** – The purpose of this paper is to investigate accounting and performance reporting practices embraced in the midst of a pluralistic institutional environment of an emerging economy (EE), Zambia. The research is necessitated due to the increased presence and influence of donor institutions whose information needs may not conform to the needs of local citizens in many EEs.

**Design/methodology/approach** – The study draws on institutional pluralism and Ekeh's post-colonial theory of "two publics" to depict pluralistic environments that are typical of EEs. Primary data were collected through semi-structured interviews with 33 respondents drawn from the main stakeholder groups involved in health service delivery including legislators, policy makers, regulators, healthcare professionals and health service managers. Data analysis took the form of thematic analysis which involved identifying, analyzing and constructing patterns and themes implicit within the data that were deemed to address the study's research questions.

**Findings** – Findings indicate that Zambia's institutional environment within the health sector is highly fragmented and pluralistic as reflected by the multiplicity of both internal and external stakeholders. These stakeholder groups equally require different reporting mechanisms to fulfil their information expectations.

**Social implications** – The multiple reporting practices evident within the health sector entail that the effectiveness of health programs may be compromised due to the fragmentation in goals between government and international donor institutions. Rather than pooling resources and skills for maximum impact, these practices have the effect of dispersing performance efforts with the consequence of compromising their impact. Fragmented reporting equally complicates the work of policy makers in terms of monitoring the progress and impact of such programs.

**Originality/value** – Beyond Goddard et al. (2016), the study depicts the usefulness of Ekeh's theory in understanding how organizations and institutions operating in pluralistic institutional environments may be better managed. In view of contradictory expectations of accounting and performance reporting requirements between the civic and primordial publics, the study indicates that different practices, mechanisms and structures have to be embraced in order to maintain institutional harmony and relevance to different communities within the health sector.

#### Explanations/clarification

This manuscript focuses its attention on accounting and performance reporting practices in the Zambia's public health sector to understand the mechanisms that have been adopted to fulfill the diverse information requirements of multiple stakeholders. Similarly, the study explores the way the adopted accounting and performance reporting practices, mechanisms and administrative structure influence practices at different levels of the country's health sector. Drawing on institutional pluralism and the theory of two publics, authors have attempted to demonstrate the practice variation embedded in a pluralistic environment that is typical of postcolonial emerging economies. A literature review is conducted to show what has happened in EEs due to the introduction of accounting and performance measurement practices under NPM reforms. The

theoretical part in this paper provides a good understanding of institutional pluralism and the theory of two publics. To answer the research question of this study, qualitative research methodology has been adopted and empirical data for this study has been collected through archival search and semi-structured interviews.

As revealed by this study, key stakeholder groups in the country’s public health sector are the Ministry of Health, civil society and international donor organizations. Amongst them, international donors provide in average 42% of the total health expenditure whilst imposing the condition of producing disease-specific accounting reports to show how funds have been utilized. Such a practice has been preferred to meet the information requirement of external civic institutions that provide funds to international institutions. However, accounting and performance reporting of the primordial public is guided by the government’s health policy that requires to articulate reports to exhibit the competence of health professionals and the endeavors made to deliver services to the family as closely as possible. Accordingly, the effectiveness of health programs may be undermined due to the variation of focus in the donor sponsored programs and the government sponsored programs. In the end, such a situation could contribute to pulling resources rather than pooling resources which may impede the performance of the health sector.

Categorization

Category	Outcomes
Theme	Performance reporting in the public health sector in the context of conflicting stakeholder interests
Accounting sub-discipline	Performance Management
Theory(ies)	Institutional pluralism and two publics
Methods	Semi-structured interviews and document search
Paradigm	Interpretive
Findings	The conflicting requirements of reporting as expected by national and international stakeholders could undermine the effectiveness of the country’s public health service
Impact of the local context	The existence of civic public and primordial public has forced the public sector health professionals to devote their time and efforts to maintain stakeholder-tailored performance reporting system that could legitimize the continuous receipt of funds

Comments

This is an interesting scholarly work that demonstrates how the existence of two public in a post-colonial country. The findings of this study are rich as both administrative and legislators representing the parliamentary committee on health have been interviewed. The findings of this study are theorized well and contribute to strengthening the arguments that emphasize the importance of establishing a reporting systems as per the local context in order to avoid wasting valuable time and efforts of native professionals.

Aleksandrov, E. and Timoshenko, K. (2018), Translating participatory budgeting in Russia: the roles of inscriptions and inscriptors, *Journal of Accounting in Emerging Economies*, Vol. 8 Issue: 3, pp. 302-326

#### Abstract

**Purpose** – The purpose of this paper is to explore how participatory budgeting (PB) as a democratic governance tool has been translated within the Russian public sector by addressing the local specifics of its design and mobilization through the formation of networks.

**Design/methodology/approach** – The paper is based on a case study of one pioneering municipality. Data have been gathered through triangulation of interviews, document search, video and netnographic observations. By relying on ideas from actor–network theory, the study focuses on the relational and rhetorical work of human (allies/inscriptors) and non-human (inscriptions) actors involved in the development of PB in Russia.

**Findings** – The findings indicate that the initial democratic values of PB underwent several stages of translation as a continuous inscription-building process and the formation of networks. The main finding is that putting democratic idea(l)s of PB into practice proved problematic, since PB depended on many “allies” which were not always democratic. Paradoxically, in order to launch democratic practices in Russia, PB relied largely on bureaucratic and even New Public Management inscriptions, which it was originally supposed to fight against. Notwithstanding, while these inscriptions can fog the democratic values of PB, they are also capable of uncovering its democratic potential over time, albeit not for a long time as the “external referee” is needed.

**Originality/value** – The paper juxtaposes PB development in Russia with the translation literature. Not only does the study emphasize the role of human, but non-human actors as well.

#### Explanation/clarification

This manuscript aims to answer the question of how participatory budgeting, as a democratic governance tool, has been translated within the public sector. Authors have reviewed the literature to problematize the case study. Drawing on the actor-network theory, authors attempt to answer the research question. Data for the study has been collected through 16 interviews, document search, video and netnographic observations.

As elaborated in the paper, a research group’s interest concerned with the issue of communication between electorates and the municipality’s bureaucracy and the absence of a large portion of electorates in the voting process of local government election have contributed to the introduction of PB. The administration of a municipality which intends to increase its efficiency and transparency, has expressed its interest to adopt a new innovative budgeting practice as new allies. A special committee was formed to introduce PB and an amount of funds was made available to distribute through the participation of citizens. As the PB process was expected to follow a roadmap endorsed by the municipality, citizens could not take time to understand what kinds of decisions can be made by them. Similarly, the communication among various departments and committees in the municipality was also weak. However, public lectures delivered on PB by the research group and administrators to enhance the knowledge of citizens concerned with PB were made available online, which gained the status of open inscription. Since the

second year, citizens have been more active and attempted to privilege their own interest envisaging a process hijacking scenario. In this way, a democratic tool like PB has become something that is not anticipated in the inception of introducing PB.

Categorization

Categorization	Outcomes
Theme	Participatory budgeting in Russia as a democratic tool by mobilizing networks for accommodating the local context
Accounting sub-discipline	Budgeting in the local government
Theory(ies)	Actor-network theory
Method(s)	Case study - document analysis, observations and semi-structured interviews
Paradigm	Interpretive
Findings	Due to the fact that the process of PB is hijacked by dominants groups, it has produced unintended results in the process of translation.
The impact of the local context	The lack of trust concerning democratic election and low involvement of citizens in the local government election motivated a research group to introduce PB.

Comments

This is an interesting study that contributes to the growing body of participatory budgeting (PB) literature dealing with the unexpected consequences emerged in the process of making decision through the involvement of electorates. Albeit 16 interviewees representing administrators, citizens and researchers had been interviewed, no elected deputies (public representatives) were interviewed. The manuscript could have demonstrated how the political leadership has used PB to legitimize its political agenda, in addition to the issue of prioritizing interest by specific groups, which is unexpected form a democratic tool like PB. As envisaged by this study, a larger portion of blame for the prevailing situation appears to be directed at the electorates in general.

Boolaky, P.K., Mirosea, N. and Singh, K. (2018), On the regulatory changes in government accounting development in Indonesia: A chronology from colonisation and postcolonisation era, *Journal of Accounting in Emerging Economies*, Vol. 8 No. 3, pp.387-411, <https://doi.org/10.1108/JAEE-10-2017-0097>

#### Abstract

**Purpose** – The purpose of this paper is to inquire into the history of government accounting, using a well-grounded periodization, in order to provide a chronology of government accounting development (GAD) in Indonesia from 1845 to 2015 focusing on development on accounting regulations and systems and practices in local government in Indonesia.

**Design/methodology/approach** – It collects archival data and then uses a descriptive tradition of research to capture mainly regulatory changes affecting GAD from colonial to post-colonial period.

**Findings** – The paper reports major regulatory changes, evolution in local government accounting practice, development of government accounting standards (GASt) and converging GASs with international standards.

**Research limitations/implications** – This study is important to accounting historians and other academics because it provides a detailed chronicle of accounting regulatory changes in Indonesia which can be used for future research. The limitation(s) of this study is that is data collection which was not easily accessible and as results have to rely on various sources.

**Practical implications** – The study has an important practical implication. It has produced a time series register of regulatory changes affecting GAD in Indonesia. It can be used as a reference document in the National Library of Indonesia and also by academics for future research.

**Originality/value** – A times series register, for the first time, is produced which provides a comprehensive chronology of accounting development in Indonesia.

#### Explanation/clarifications

The purpose of the study is clearly articulated; see the abstract above. The paper discusses various frameworks that were developed for understanding changes in accounting standards/regulation. Three mechanisms/episodes stand out: evolutionary change during the pre-colonial period with a dominant role of central government's treasury; evolutionary change as a response to private sector accounting changes during the colonial and independent episodes; and transcendental change responding to broader sets of local stakeholders (see Table 1). Moreover, the paper makes a distinction between active factors that cause changes and development of other factors, whilst the passive factors are resulting from the influence of other factors.

The findings section of the paper attempts to provide an overview of accounting regulation changes in the colonial period (when the Netherlands was the colonizer, 1845-1945) and the independent period (after 1945 when Indonesia was a republic with in total seven successive presidents, from which Sukarno and Suharto had the longest presidential mandates). The findings are primarily based on official documents, so how accounting legislations actually influenced practice is discussed to some extent but the underlying evidence is limited. There are no documents about the pre-colonial period, although the paper seems to be quite supportive towards the diverging governmental accounting systems of the islands comprising Indonesia.

### Categorizations

<b>Category</b>	<b>Outcomes</b>
Theme	An historical overview of accounting regulations for the governmental sector in Indonesia from 1845 until current times
Accounting sub-discipline	Management accounting (budgeting), financial reporting and auditing
Theory(ies)	An accounting change framework
Method(s)	Documents, mainly archival analysis
Paradigm	Not explicated, probably positivistic
Findings	During the colonial episode cash-based accounting was formally established in Indonesia but operated distant from local practice. Colonial influences remained after the independence and only recently international trends of accrual accounting become visible in the Indonesian governmental accounting standards
The impact of the local context	Influences of the Dutch colonizer, presidential claims during the independence episode

### Comments

The episode framework is not fully convincing, because it seems to mix up diverging dimensions: evolutionary versus revolutionary is a matter of pace of change (gradual or quick, see Greenwood and Hinings, 1996), while transcendental seems to relate to change beyond experience; the content of the change in each episode does not seem to relate to the above dimensions. In addition, the distinction between so-called active or passive factors was not clear. Many claims of the paper about how regulations actually work seem not be substantiated by evidence. Although the paper claims that it predominantly addresses formal changes in accounting regulations for the governmental sector, it actually does more: its assessment of the pre-colonial period seems to be quite positive, of the colonial period consistently negative and about the independent period more nuanced.

Also claims about the impact of accounting standards on prosperity are not substantiated. The framework in Table 1 was not consistently used in the paper: locally-led developments were hardly addressed and pre-colonial developments were only marginally touched upon. Finally, the abstract announces that the paper is about local government accounting standards, but the paper is mainly about accounting standards developments for central government.

Hassan, M. K. and Mouakket, M. (2018), Power, trust and control: The interaction of political behaviours in accounting-based ERP system implementation processes, *Journal of Accounting in Emerging Economies*, Vol. 8 Issue: 4, pp.476-494.

#### Abstract

**Purpose** – The purpose of this paper is to explore political behaviors associated with the implementation of an enterprise resource planning (ERP) system in a public service organization from an emerging market country, the United Arab Emirates (UAE).

**Design/methodology/approach** – The authors' theoretical framework is based on the notions of trust, agent reflexivity, ontological security, routines, control and power proposed by Giddens (1984, 1990). The authors explore how the political behavior of organization members emanates from the introduction of an ERP system (particularly its accounting modules), and how the interaction between individual power, trust and control shaped its implementation process. The case study methodology relied on diverse data collection methods including semi-structured interviews, documentary evidence and personal observation.

**Findings** – The authors show that the accounting-based ERP system created an episode of discomfort in the organization, which facilitated reflexivity and critical reflection by organization members and led to a re-assessment of ways of thinking pre- and post-dating the implementation of the ERP system. The findings illustrate the entangled relationship between the new accounting-based ERP system and the feelings of trust emerging during organizational change.

**Practical implications** – Although case studies are intrinsically limited in terms of generalizability, the authors' investigation provides practical insights into the management of the needs of trust, ontological security and sources of power experienced by organization members, since the fulfilment of such needs is the underlying pillar which the success of ERP systems rests upon.

**Originality/value** – This study is one of the first to apply Giddens' (1984, 1990) conceptualization to examine organization change caused by the implementation of an accounting-based ERP system in an emerging market economy.

#### Explanation/clarification

The objective of this study is to advance the understanding of the behavior and political dimensions associated with the implementation of the accounting module of an enterprise resource planning (ERP) system. Authors have reviewed a number of studies dealing with ERP systems and have adopted a framework consisting of structuration theory and Giddens' notion of trust. Drawing on the interpretive case study methodology, data has been collected through semi-structured interviews, documents and direct observations.

The findings show that the strategic management promoted an ERP system to build a new business image, whilst pinpointing the ability of the new system to increase efficiency and effectiveness to reduce cost and to establish a shared database amongst others. Nevertheless, the accounting-based ERP system cultivated mistrust and discomfort instead. Such situation has emerged due to the fact that the employees were not equipped with technical knowledge of an accounting-based ERP system, whereas the ERP project manager did not possess technical knowledge of accounting. In addition, the new system was costly and did not contribute to founding better data security. As a result, albeit the top management acted as the driving force



of implementing the new ERP system, employees had performed pre-ERP system routines. Instead of reducing workload, the ERP system forced employees to work more as they have to record changing customer orders or fines on customers manually. Beside such limitations, the project manager expected the top management to operate the new system with highly skilled few employees that could result in laying off staff members.

#### Categorization

Category	Outcomes
Theme	Introduction of accounting-based ERP (enterprise resource planning) system and co-operation among stakeholders
Accounting sub-discipline	Management Accounting
Theory(ies)	Structuration theory and Trust theory
Methods	Semi-structured interviews with employees, documentary evidence, e-mail correspondence and direct observation.
Paradigm	Interpretive
Findings	The new ERP system has contributed to generating mistrust and discomfort in the absence of cooperation among stakeholders, albeit the strategic management is the driving force of introducing the new system.
The impact of the local context	Whereas the ERP system project manager does not possess accounting knowledge to comprehend the tasks of finance department, accounting staff is not equipped with computer skills to use the new system.

#### Comments:

This is an interesting manuscript as its attention is focused on the adoption of accounting-based ERP system in an emerging economy, namely the United Arab Emirates drawing on structuration theory. The inclusion of Giddens's notion of trust is a promising initiative. However, the paper lacks a clear reveal of the duration of field work or whether the data collection took place in parallel to the process of introducing of the ERP system. This is important for readers to judge the importance of findings.

Rajib, S. U., Adhikari, P. , Hoque, M. and Akter, M. (2019), Institutionalisation of the Cash Basis International Public Sector Accounting Standard in the Central Government of Bangladesh: An example of delay and resistance, *Journal of Accounting in Emerging Economies*, Vol. 9, No.1, pp.28-50, <https://doi.org/10.1108/JAEE-10-2017-0096>

#### Abstract

**Purpose** – The purpose of this paper is to examine public sector accounting reforms, mainly the adoption and implementation of the Cash Basis International Public Sector Accounting Standard (IPSAS) in the Central Government of Bangladesh.

**Design/methodology/approach** – Drawing on the ideas of new institutionalism, the paper investigates the factors which have forced the country to accept the Cash Basis IPSAS but have delayed its implementation in practice.

**Findings** – Different approaches towards the Cash Basis IPSAS are now distinct in the Central Government of Bangladesh. Differences between Bangladesh and other emerging economies have been narrowed as the potency of institutional pressures has increased, and there is a risk, as experienced in other emerging economies, that the very adoption of the Cash Basis IPSAS may remain more a rhetoric than a reality in Bangladesh. The paper demonstrates that the extent to which professional accountants and their associations participate in reforms determines the public sector accounting reform trajectories in emerging economies.

**Practical implications** – The paper demonstrates that reforms driven by indigenous administrators can have the potential of becoming more instrumental in emerging economies than the externally propagated reforms, such as IPSASs and accrual accounting. What is important is to advance incrementally those public sector accounting reforms that local administrators have identified as important, that they could cope with their existing knowledge and capacity, and that they are interested in engaging with the reform process.

**Originality/value** – First, the study has contributed to extending neo-institutional theory by bringing out the responses of different stakeholders responsible for implementing public sector accounting reforms, mainly the Cash Basis IPSAS, in practice. Next, the paper has raised a question as to whether the Cash Basis IPSAS could be an appropriate reform measure for the central government of Bangladesh.

#### Explanation and clarification

The introductory section gives an overview of empirical studies on the adoption of NPM-like budgeting and accounting instruments in EE.

The theory section discusses institutional theory that highlights the relevance of institutional pressures in the adoption of public sector accounting reforms, especially pointing to the importance of mimetic behavior to what is seen as successful in an organizational field as well as loose couple of formal to actual practices. Other specimen of institutional theory, such as institutional logics and institutional work are mentioned, but not elaborated.

The methods section indicates that empirical evidence mainly relies on documents and unstructured interviews with high officials in Bangladesh.

The findings section emphasizes that cash-based accounting was in place for a long time (with British colonial roots), but it suffered from major shortcomings, such as poor estimates of expenditures and a lack of control of actual expenditures. World Bank interventions resulted

around 2007 in the introduction of IPSAS cash-based accounting. Although interviewees are supportive to the ideas of cash-based IPSAS, its implementation is seriously hindered by a lack of capacity and competences, i.e., among others, poor accounting expertise, a lack of training facilities to overcome this deficiency, and a lack of coordinated action among relevant institutions.

The paper concludes that donor pressures for certain accounting reforms, like IPSAS cash-based accounting standards, face the risk of becoming a symbolic rather than a real act of reform, because these reforms insufficiently align to what is available and needed in practice. The case of Bangladesh also shows that a certain colonial background does not always help in adopting modern accounting reforms.

### Categorizations

<b>Category</b>	<b>Outcomes</b>
Theme	Adoption and implementation of cash-based IPSAS in Bangladesh as a developing country
Accounting sub-discipline	Management accounting (budgeting) and financial reporting
Theory(ies)	Neo-institutional theory (especially Neo-Institutional Sociology)
Method(s)	Field work-case study based on documents and interviews
Paradigm	Not explicated, probably interpretive
Findings	Donor pressures face the risk of a symbolic rather than real reform due to a lack of capacity and competences at the level where the reform has to materialize; moreover, colonial heritage of accounting infrastructure is not always a fertile soil for further improvements of the accounting repertoire
The impact of the local context	Colonial heritage of accounting repertoire; the impact of professional bodies in accounting

### Comments

This is in general a solid piece of research. It is well embedded in the extant literature and in neo-institutional theorizing. The paper could have addressed in larger detail the differences between the current cash system and the IPSAS cash system and how the latter is expected to overcome the deficiencies of the former.

It was not always clear in what sense diverging actors (i.e., representatives of professional bodies, auditors, and external advisers) had similar or different opinions about the themes at hand. Moreover, the study concentrates on preparers of accounting information, while the users are ignored, while the proof of the pudding is in the eating.

As a practical issue: if donor pressures are not effective, leaving everything to the internal actors may lead to inertia; so, what is the best combination of external pressures and internal dynamics in overcoming the shortcomings of a public sector accounting repertoire.

Tallaki, M. and Bracci, E. (2019), NPM reforms and institutional characteristics in developing countries: The case of Moroccan municipalities, *Journal of Accounting in Emerging Economies*, Vol. 9 No, 1, pp. 126-147.

#### Abstract

**Purpose** – The purpose of this paper is to investigate the institutional factors affecting the reform of public sector in Morocco. In particular, this study focuses on the adoption path of one such reform, in which Moroccan municipalities had to adopt economic and development plans (EDPs).

**Design/methodology/approach** – The paper’s methodology adopts a qualitative approach. In particular, the paper adopts a mix of primary and secondary sources to analyze the historical development of the EDP reform in the Moroccan context, and the institutional factors involved in the implementation process. It contributes to the existing literature in two ways: it defines a tentative model that combines two approaches (new and old institutional theories); and it contextualizes the proposed model in the Moroccan context by examining the institutional process of implementing the reforms.

**Findings** – The reform that introduced EDPs in Morocco was the result of a collaboration between the Moroccan government and international donors. The introduction of EDPs was impeded by institutional features of Moroccan society. Therefore, the implementation of EDPs in Morocco did not change taken-for-granted ways of thinking, nor did it remove institutional restrictions and barriers. Municipalities were not affected by the modernizing effects of the reform. They are managed as traditional administrative structures, with very little capacity for organizational and management innovation.

**Originality/value** -The paper contributes to the debate on the adequacy of new public management(NPM) in less developed countries (LDCs), and in particular with regards to the use of strategic plans in Moroccan municipalities. In doing so, the paper attempts to define a tentative framework that combines new institutional and old institutional theory. The framework proposed helps to explain how NPM in LDCs was diffused and how institutional characteristics could hamper or foster the implementation of NPM reform.

#### Explanation/clarification

This paper examines the institutional factors affecting the adoption of a strategic management system, the so-called Economic and Development Plans (EDPs), in Moroccan municipalities. Although Morocco is not an exception in terms of adopting various NPM reforms under the behest of the World Bank and donors, limited published work implies that little is known about such reforms and their implementation. The study draws on the ideas of both old and new institutional theory to demonstrate how issues relating to micro (institutional characteristics) and macro (colonialism and post-colonialism) histories have impeded the implementation of EDPs in Moroccan municipalities. A qualitative approach has been adopted and both primary and secondary data have been applied in developing analysis. The findings show that the adoption of EDPs in state regulations was not in line with the very objectives and aims of the reforms as propagated by donors and international organizations at the time of their dissemination. The paper argues that a key cause resulting in decoupling was the failure of understanding and ac-

knowledging the institutional characteristics of the Moroccan society. Two different institutional categories, state capacities and state institutional characteristics, affecting the implementation of EDP are elaborated on in the analysis. Discussing state capacities, the paper delineates poor managerial infrastructure and structures, which characterize the public sector of Morocco. A lack of financial autonomy and decentralization, poverty, corruption, a non-functioning of civil society, limited interest in local affairs, cultural diversity and nepotism are discussed as central elements of state institutional characteristics. The paper argues that NPM implementation in Morocco, EDP being an example, has failed to introduce a new way of thinking and organizing public services. Institutional restrictions and barriers have stifled reforms, making them symbolic in actual practice.

#### Categorizations

<b>Category</b>	<b>Outcomes</b>
Theme	NPM reforms and institutional characteristics of Moroccan municipalities
Accounting sub-discipline	Economic and Development Plans (EDP)
Theory(ies)	New institutional sociology and Old institutional economies
Method(s)	Qualitative - documents analysis and interviews
Paradigm	Interpretive
Findings	The study demonstrates how the collaboration between international organizations and donors resulted in the regulatory adoption of Economic and Development Plans, a NPM reform, as part of the effort to modernize Moroccan municipalities. State capacities and state institutional characteristics were marginalized in the process. As a result, the reform was unable to overcome the taken-for-granted ways of thinking and other institutional barriers and remained symbolic in practice.
The impact of the local context	Acknowledging institutional contexts and characteristics can have a significant impact on the success of NPM reforms in developing countries.

#### Comments

This is an interesting piece of work demonstrating why NPM reforms remained symbolic in the context of developing countries. The paper offers evidence of the failure of international organizations in assessing the local contexts of developing countries prior to disseminating NPM reforms. As such huge number of resources and time have been spent in the name of modernizing the public sector of developing countries proposing reforms that do not fit in their specific contexts. A limitation of the study is perhaps a weak integration of new institutional sociology and old institutional economies in analysis.

Mkasiwa, T. A. (2019), Budgeting and monitoring functions of the Tanzanian Parliament, *Journal of Accounting in Emerging Economies*, Vol. 9 No. 3, pp. 386-406.

#### Abstract

**Purpose** – The purpose of this paper is to explore the role of budgeting in the monitoring functions of the Tanzanian Parliament, specifically the monitoring functions of the Parliamentary Budget Committee (PBC).

**Design/methodology/approach** – The paper uses Burchell et al.'s (1980) accounting “machines” framework and its development as a theoretical lens to interpret the research findings. Interviews, document analysis and observation were used for data collection.

**Findings** – The findings reveal that budget documents were used as learning and answering machines, as they served as the basis for questioning, for checking variances, for reviewing and for conducting monitoring visits. Budgeting procedures were utilized as ammunition machines, as they were used as the basis for expressing legislative officials' positions and understanding the logic of executive officials' actions.

**Research limitations/implications** – The paper investigates the role of budgeting in a parliamentary setting. However, comparative analysis is missing. Nevertheless, the results provide a foundation for future studies and the opportunity to investigate the role of budgeting in the monitoring functions of other parliaments, especially in emerging economies.

**Practical implications** – The study has practical implications directed toward governments, especially in emerging economies. This study suggests that budgeting documents and procedures can be used to overcome the complexities of the PBC monitoring functions. Budgeting is, therefore, essential in the monitoring functions of the PBC, especially in emerging economies.

**Originality/value** – The study contributes to the understanding of the role of budgeting in monitoring functions in a parliamentary setting in emerging economies, where such research is lacking. The study also contributes by introducing an “ammunition” role to the theoretical literature on budget use (Simons, 1990, 1991; Abernethy and Brownell, 1999), which is argued to be relevant to politicians and organizations of a political nature, including parliaments.

#### Explanation\Clarification

Drawing on a frame of reference consisting of Burchell et al.'s (1980), this study explores the role of budgeting in the monitoring function of the Parliament Budget Committee (PBC) in Tanzania. For this purpose, the author has relied upon a qualitative methodology (case study approach) and the interpretive paradigm.

Data has been collected through unstructured and semi-structured interviews, document analysis and observation. 21 interviews have been conducted with PBC members and officials of parliamentary budget office. The analyzed documents include the Budget Act 2015, the proposed national development plan, reports of the PBC and Hansards. The budget related meetings have been observed in addition to the observations made during the visits to Parliament.

As demonstrated by the findings of this study, the PBC can call the Minister of Finance to question the budget estimates. Similarly, this committee can propose to transfer funds from one expenditure category to another or increase and reduce the expenditure provision as necessary. In addition, the committee can propose new sources of revenues and has particularly focused

its attention on non-tax revenue sources. The PBC has realized that the executive officials hesitate to implement the committee's recommendations. It has also noted that the executive officials tend to manipulate performance in the budget execution report. As a result, the members of the PBC make field visit to ascertain whether the ground-level reality is in accordance with the executive reports. The findings reveal that budgeting documents are used as answering machines as the committee focuses its attention variances occurred in comparison with the budget. And such documents act as a learning machines as they are the basis for reviewing, questioning and conducting field visits for the purpose of monitoring. In addition, budgeting procedures turn to be an ammunition machines as legislative officials use the PBC's process to express their positions and to understand the logic for the executive's actions.

#### Categorization

Category	Outcomes
Theme	The various roles of budgeting documents in central government of Tanzania
Accounting sub-discipline	Central Government Budgeting
Theory(ies)	Contingency theory, particularly Burchell et al's framework on various roles of accounting information use
Methods	Qualitative methods (i.e. case study)
Paradigm	Interpretive
Findings	This study demonstrates that budgeting documents are used as answering machines as variances are checked compared to the budget. Similarly, such documents have become learning machines due to the fact that they provide the basis for reviewing, questioning and conducting field visits for the purpose of monitoring. In addition, budgeting procedures act as ammunition machines as legislative officials use the PBC's process to express their positions and to understand the logic for the executive's actions.
The impact of the local context	The country's budget Act 2015 has enabled the legislative officials to propose amendments to the budget. However, it is noticed that the executive officials are not interested in making changes recommended by the legislative officials. This situation is particularly evident with respect to revenue changes associated with non-tax revenue sources. Similarly, the executive has changed the executive's reporting obligation from quarter to half-year with the intention of impeding the monitoring ability of legislative officials.

#### Comments

This study is an interesting case study. The author has interviewed politicians or administrators representing the PBC or the parliamentary budget office, but did not interview any minister or administrator who could provide views of the executive concerning the investigation made by the PBC. This is a limitation of this study. However, the findings of this study could be useful

for international institutions that propagate accounting and budgeting reforms in EEs to select suitable strategies when implementing such reforms.



Jayasinghe, K. and Uddin, S. (2019), Continuity and change in development discourses and the rhetoric role of accounting", *Journal of Accounting in Emerging Economies*, Vol. 9 No. 3, pp. 314-334.

#### Abstract

**Purpose** – The purpose of this paper is to use the case study of development projects in Sri Lanka and development reports published from 1978 to 2006 to trace how the World Bank has utilized accounting rhetoric/languages in articulating development discourses at different stages of global capitalism.

**Design/methodology/approach** – Multiple research methods are employed, such as archival research, observations and interviews. Development reports published by the World Bank (1978–2006) are closely examined using discourse analysis.

**Findings** – Development projects in Sri Lanka and development reports during the last three decades demonstrate that ideological shifts brought about the changes in accounting rhetoric in development discourses. The paper further shows that the articulation and re-articulation of development discourses communicated by accounting rhetoric have yet to grasp the real complexity of the local problems in those villages in Sri Lanka. The mere focus on management and governance styles (albeit important) driven by the development ideology and rational accounting rhetoric of the World Bank seems to bring little reward to villagers or, indeed, to the policy makers.

**Originality/value** – The paper adds to the literature on the use of accounting languages in development discourses, especially in the context of less developed countries. It will be of great value to researchers and practitioners seeking to gain a better understanding of reforms driven by a particular set of accounting technology in distant places.

#### Explanation/clarification

The paper discusses the relationship between international organizations' development discourses and the accounting rhetoric in emerging economy contexts. Changing development discourses are presented in the paper, so are the different phases of capitalism and the use of accounting technologies devised to materialize such discourses. In particular, three development discourses are highlighted, state-led development, market-directed development and local-led development, all of which are either demanded or based on different accounting constructs. Coastal conservation development projects introduced to Sri Lanka between 1978 and 2006 have provided a context to examine the trajectories of changes occurred both in development discourses and underpinning accounting technologies. Multiple research methods are applied in the paper, including article search, observations and interviews. The key findings of the study show that such development discourses rationalized by the accounting rhetoric remained ineffective in changing realities of the Sri Lankan coastal areas and were resisted by the villagers. For instance, the villagers continued to rely upon coral mining and lagoon fishing rather than sea fishing, as rationalized by international organizations using different development discourses and accounting rhetoric at different times. Rather than fine-tuning socio-economic, legal and institutional accountability of the coastal areas, the neo-liberal development paradigm supported by varied accounting technologies reproduced patronage politics and social inequalities leaving the villages/villagers at the same or worse position than before. The ideological

shift, including the most recent one which is built on notions such as empowerment, emancipation and downward accountability and promoting accounting technologies such as participatory budgeting, have failed to account for the real complexity of local problems in emerging economies and have bought little rewards to the lives of populations.

#### Categorizations

Category	Outcomes
Theme	Continuity and change in development discourses and the rhetoric of accounting
Accounting sub-discipline	Development accounting
Theory(ies)	Development discourses
Method(s)	Archival research, observations and interviews
Paradigm	An interpretive (critical) case study
Findings	The study demonstrates a trajectory of changes occurred in international organizations' development discourses in Sri Lanka since the 1970s, as well as the corresponding transformation in the accounting rhetoric to support the changing discourses. Both development discourses and accounting rhetoric have rendered failure in altering the established tradition and improving the lives of populations. Suggested accounting reforms were unsuited to local circumstances and therefore remained dysfunctional.
The impact of the local context	The construction of development discourses and the accounting rhetoric must resonate with local political rationality and the specific contexts of emerging economies.

#### Comments

The paper adds to prior work delineating the extent to which international organizations are deviated from the specific contexts of emerging economies while prescribing development strategies and public sector accounting reforms. The study is largely built on the works undertaken by Hopper et al. (2009) and Van Helden and Uddin (2016). Although the Sri Lankan coastal context is worth studying, most of the arguments relating to development discourses and the failure of externally proposed accounting technologies in emerging economies are also covered in prior work.

Mbelwa, L., Adhikari, P. and Shahadat, K. (2019), Investigation of the institutional and decision-usefulness factors in the implementation of accrual accounting reforms in the public sector of Tanzania, *Journal of Accounting in Emerging Economies*, Vol. 9 No. 3, pp. 335-365.

#### Abstract

**Purpose:** The purpose of this paper is to investigate the factors that have resulted in the effective implementation of accrual accounting reforms in the Central Government of Tanzania

**Design/methodology/approach:** The paper relies on the ideas of institutional theory and some aspects of decision-usefulness so as to delineate the external pressures enforcing the Government of Tanzania to embrace accrual accounting and the factors complicating its implementation at organizational level (within government entities). The authors draw on quantitative techniques and the explanatory and cross-sectional survey research strategies and methods for data analysis.

**Findings:** Our findings suggest that the coercive pressures from donors and auditors along with the normative pressures surfaced by the training of employees generate a significant impact on designing the effective administrative model of accrual accounting. In a lesser extent, pressures from the National Board of Accountants and Auditors and cultural factors are positively correlated to the implementation of accrual accounting in the Tanzanian context. Of the factors the authors examined, the management changes are proved to be least effective. Unawareness of the key stakeholders has caused weak political and regulatory commitments. Accrual accounting implementation is further exacerbated by inadequate technical and personnel competence. Ultimately, the implementation of the accrual accounting has increased significant managerial accountability though a major segment of such behavior is unexplained by the factors the authors employed in the study.

**Practical implications:** The effective implementation of accrual accounting relies on improvements in cultural and human-related issues. What is important to understand is that accrual accounting is more of a management reform incorporating changes in broader aspects of institutional and accountability mechanisms, rather than just an adoption of particular accounting technologies. Without such broader changes, accrual accounting reforms can be detrimental providing the technocrats and government officials with a space for manipulating financial information, Tanzania serving as an example.

**Originality/value:** The study highlights the case of an emerging economy in which accrual accounting is actually in effect and has impacted on managerial accountability but is struggling to engender intended results and outcomes at organizational level.

#### Explanation/clarification

The paper investigates the implementation of accrual basis of accounting in the central government of Tanzania. The paper asserts that Tanzania offers a unique research setting within emerging economy contexts in that accrual accounting is actually in effect. However, the propagated benefits of accrual accounting have rarely been realized in practice due to its poor implementation. The impact of a number of contextual and other institutional factors affecting the implementation of accrual accounting in the central government of Tanzania has been analyzed in the paper. Theoretical insights are drawn from the ideas of institutional theory complement-

ing them with some aspects of theory on decision-usefulness. The paper argues that the combination of theories has enabled to demonstrate the external pressure for accrual accounting and at the same time to unfold the factors complicating its implementation at organizational level. Quantitative techniques and cross-sectional survey research strategies and methods are applied for data analysis. The findings of the paper demonstrate that different types of institutional pressures have impacted on the design of the effective administrative model of accrual accounting for the central government of Tanzania. However, a range of internal and external factors, including weak pressures from the National Board of Accountants and Auditors, ineffective regulatory mechanisms, a lack of culture of transparency, inadequate training and capacity development opportunity for administrators have collectively made the implementation of accrual accounting ineffective in practice. There is no evidence that the adoption of accrual accounting has resulted in improvements in resource allocation and management of the central government of Tanzania. As a result, the paper argues that an ineffective and ceremonial model of administrative implementation of accrual accounting is being observed in the country. Another aspect of accrual accounting in the central government of Tanzania has been a limited engagement of professional accountants and auditors in the process of implementation. This has enabled the technocrats and government officials to manipulate the reforms to external institutional environments and to ensure legitimacy and resources. The paper states that the manipulation of accrual accounting implementation has further jeopardized governance and accountability mechanisms in the central government of Tanzania.

#### Categorizations

<b>Category</b>	<b>Outcomes</b>
Theme	Implementation challenges of accrual accounting in emerging economy contexts
Accounting sub-discipline	Accrual accounting implementation at the central government level
Theory(ies)	A combined use of institutional and some aspects of decision-usefulness theories
Method(s)	Quantitative. The explanatory and cross-sectional survey models
Paradigm	Positivist
Findings	The study demonstrates the attempt made by the central government of Tanzania to implement an administrative model of accrual accounting. The ideas of accrual accounting have got acceptance at the central government of Tanzania. External institutional factors have made it difficult to resist accrual accounting, but the very implementation of accrual accounting in practice has remained ineffective due to the impact of multiple internal factors. This has resulted in the emergence of the manipulative culture with adverse consequences for governance and accountability.

The impact of the local context	Internal factors can have an important role in the successful implementation of accrual accounting. For this accrual accounting reforms need to be considered more of management rather than technical reforms.
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#### Comments

This is an interesting piece of work demonstrating how external institutional pressures have forced the central government of Tanzania to embrace accrual accounting. Internal factors which could have a significant influence in the implementation of accrual accounting were however marginalized. Not only has this made the implementation of accrual accounting ineffective in practice, but this has also resulted in the emergence of a manipulate culture with adverse consequences to governance and accountability. The paper shows the importance of considering local contexts as well as the need for considering a wider managerial aspect in accrual accounting reforms, particularly in emerging economies.

Nartey, E, Aboagye-Otchere, F. & Simpson, S. (2020), The contingency effects of supply chain integration on management control system design and operational performance of hospitals in Ghana, *Journal of Accounting in Emerging Economies*, Vol. 10 No. 2, 2020, pp. 207-241

#### Abstract

**Purpose** – This paper extends prior contingency-based management accounting research by building and empirically testing a theoretical model of contingency effects of supply chain integration (SCI) on the dimensions of management control system (MCS) and supply chain operational performance (SCOP) of hospitals in Ghana.

**Design/methodology/approach** –The paper uses factorial and structural path analysis of survey responses collected from 237 hospital accountants to model these relationships.

**Findings** – The results show that under strong SCI, the association between the MCS dimensions and hospital operational performance namely, cost effectiveness, flexibility and quality will be strengthened. In other words, the installation of MCS is more likely to provide a broad range of performance benefits for hospitals that align the four dimensions of the MCS with the dimensions of SCI (internal and external).

**Research limitations/implications** – A limitation of this study would be its limited scope, as it focused only on hospitals in one developing country. Therefore, the results as indicated here may have limited generalizability to other industries and countries.

**Practical implications** – We theorize that using optimal amounts of the MCS, a high level of SCI is likely to reduce supply chain (SC) cost, improve speed, flexibility and quality of the SC among healthcare institutions in Ghana. Also, based on the direct impact on performance exhibited by the MCS dimensions, effective implementation of SCI decisions requires the use of optimal amounts of MCS for high performance.

**Originality/value** – The paper contributes to contingency-based management accounting research and provides theory-driven and empirically proven explanations for hospital managers in recognizing the importance of aligning the dimensions of SCI and MCS.

#### Explanation/Clarification

Drawing on contingency theory and survey method, this study aims to develop an integrative model to comprehend the fundamental resources, capabilities of hospitals and their suppliers. The paper purposes eight hypotheses, and the data have been derived through questionnaires distributed to 237 hospital accountants, who have occupied their position for at least three years. The findings of the paper emphasize the importance of hospital supply chain managers to forge a strong tie with key suppliers to ensure proactive supply chain management. In addition, the impacts of certain management control system dimensions on specific hospital supply chain operational performance are evident in the paper. The paper has made a claim that it has contributed to developing a novel theory and approach through which to explain the complex and dynamic associations among the four dimensions of management control system information characteristics (broad scope, timeliness, integration and aggregation), supply chain integration and hospital supply chain operation performance in an emerging economy context. This claim is further reinforced by illustrating by a statistically significant connection between the existence of supply chain integration and management control system characteristics.

## Categorizations

Category	Outcomes
Theme	The contingency effects of supply chain integration on management control system design and operational performance of hospitals in Ghana
Accounting sub-discipline	Management accounting/management control
Theory(ies)	Contingency theory
Method(s)	Survey and questionnaires
Paradigm	Positivist
Findings	The results show that under strong supply chain integration, the association between the management control system dimensions and hospital operational performance will be strengthened. The installation of management control system is therefore more likely to provide a broad range of performance benefits for hospitals that align the dimension of the management control system with that of supply chain integration.
The impact of the local context	Supply chain and performance are likely to improve in hospitals in emerging economies, aligning management control with supply chain integration.

### Comments:

This paper delineates the association between the management control system dimensions and hospital operational performance, mainly cost effectiveness, flexibility and quality. The paper has demonstrated how the installation of management control system may result in engendering a broad range of performance benefits for hospitals. A weakness of the paper is perhaps a weak theorization of the relationship between the management control system and supply chain operational performance of hospitals. This requires the paper to extend its focus, embedding other dimensions of the management control system, for instance, budgeting, planning and decision-making. The other limitation concerns a lack of contextualization of the study and its limited engagement with wider literature. The contributions of the paper could have been extended beyond Ghana, covering hospital performance in wider emerging economy contexts.

Rajala, M. (2020), Numerical performance information in presidential rhetoric; Comparing Estonia and Lithuania, *Journal of Accounting in Emerging Economies*, Vol. 10 No. 3 , pp. 321-344.

#### Abstract

**Purpose** – Presidents have constitutional powers and are incentivized to use performance information that is essential to economic leadership practices. However, presidents have not previously been studied in this context. The purpose of this paper is to examine how two sitting presidents use numerical performance information in their speeches. A speech is a formal talk given to a large number of individuals at a particular instance.

**Design/methodology/approach** – Empirical data were obtained from 85 presidential speeches given by the president of Estonia and 35 by the president of Lithuania. The speeches were analyzed using qualitative and quantitative content analysis. Inductive inference, descriptive statistics and statistical tests were used to propose new theoretical ideas for future research.

**Findings** – Studied presidents used extensively numerical performance information, primarily outcome information. Also, the presidents used performance information differently, even though both presidents operated in a similar political context and had similar individual characteristics. The differences were in part explained by speech length but not speech context. Older age, doctoral degree, and longer administrative and political career were associated with lower use.

**Practical implications** – The study provides preliminary results on how presidents use performance information and what type of performance information is most useful in presidential speeches that address the nation and conduct economic leadership.

**Originality/value** – New analytical models are presented that can be used to study the intensity of performance information use in rhetoric. Conceptual definitions of the various levels of intensity in performance information use are also introduced. In general, presidential performance information use adds a new dimension to existing research.

#### Explanation/Clarification

The use of performance information among politicians is not new, but performance information use by presidents in their speeches was not studied until now.

The paper presents a review of the research about politicians' use of performance information; see table III. Hypotheses for the current study are derived from this review.

In total 120 presidential speeches were analyzed (85 in Estonia and 35 in Lithuania). These speeches were analyzed using Atlas.ti 8 software. The focus of the analysis was on quantitative data, especially input, process, output and outcome information. In addition to the quantitative analysis, also a qualitative analysis of the performance data use in speeches was conducted.

Some major findings:

- Both presidents use performance information in their speeches to a large extent.
- Outcome information is the mostly used type of performance information.
- Performance information use differs among presidents.
- Performance information use in speeches is diverging across speeches.
- Speech length and speech context (for example, conferences versus official events) are impacting performance information use.



### Categorizations

Category	Outcomes
Theme	Performance information use in speeches by presidents of two Baltic States
Accounting sub-discipline	Management accounting
Theory(ies)	No explicit theory, but clues for contingency theorizing are visible
Method(s)	Documentary study
Paradigm	Positivist
Findings	Presidents are intensively using performance information in speeches, and outcome information is popular; older age, more experience and higher education level are associated with lower use
The impact of the local context	Both countries have a presidential system, political systems are volatile, presidents are female and middle-aged

### Comments

This is an innovative and solid piece of research. It is innovative because of its focus on presidential use of performance information in speeches and also because of the advanced way in which data were analyzed. The findings are well-embedded in the extant literature on performance information use by politicians. Theoretically the paper relies on the findings of these studies but it does not raise an explicitly formulated theory, although contingency thinking is visible. A limitation is that the study focuses on the quantifiable aspects of performance information use. How presidents are using this information, for example rational versus symbolic, is addressed, but not as a major study object.

Evgenii Aleksandrov, Anatoli Bourmistrov and Giuseppe Grossi, (2020) Performance budgeting as a “creative distraction” of accountability relations in one Russian municipality, *Journal of Accounting in Emerging Economies*, Vol;. 10, no. 3, pp. 399-424.

#### Abstract

**Purpose** – The paper explores how the implementation of performance budgeting unfolds public managers’ attention and responses to competing accountability demands over time.

**Design/methodology/approach** – This is a longitudinal study of one Russian municipality’s implementation of PB under central government pressures during 2013–2017. Using triangulation of 25 interviews, documentary analysis and field observations, we employed institutional logics to guide the study.

**Findings** – The paper demonstrates the dynamic properties of PB construction under competing accountability demands via the “creative distraction” metaphor. PB was a “distraction” mechanism, which, on one hand, strengthened external accountability, while, on the other, distracting the municipality from internal municipal demands. Nevertheless, this “distraction” was also “creative,” as it produced proactive responses to competing accountability demands and creative effects over time. Specifically, PB also led to elements of creative PB negotiations between departments when managers started cooperating with redirecting the irrelevant constraints of performance information in budgeting into necessary manipulations for municipal survival. The demonstrated “creative distraction” is explained by the changing institutional logics of public managers supplemented by a set of individual factors.

**Originality/value** – The paper responds to the recent calls to study PB practice under several accountability demands over time. In this regard, we show the value of public managers’ existing institutional logics as they shape PB’s capacity to balance competing accountability demands. As we revealed, this capacity can be limited, due to possible misalignment between managers’ attention toward “what to give an account for” during budget formation (input orientation driven by OPA logic) and “what is demanded” with the introduction of PB (output orientation driven by NPM logic). Yet, the elements of proactive managerial responses are still evident over time, explained by a set of individual factors within the presented case, namely: learning NPM logic, strengthened informal relationships and a common saturation point reflected by managers.

#### Explanation/Clarification

This is an interesting study, which illustrates how public managers in a Russian municipality responded to the demand for internal and external accountability on the basis of different logics. The federal government’s decision to adopt performance budgeting (PB) has been made in the late 2013 to promote a new public management (NPM) logic instead of the existing old public administration (OPA) logic. Authors have drawn on institutional logic and case study methodology to explore the introduction of PB from 2014. Data for this study has been collected through 25 semi-structured interviews, documentary analysis and three internal meetings observation. The interviews have taken place with heads and officers of five departments, directly involved in the process of performance budgeting.

As revealed by the findings, the municipality has been compelled to introduce PB in the pace of short-time similar to many other new public management reforms in the country. The new budgeting guidelines require to change the very nature of the budget articulation process. Authors have identified three distinguishable stages concerned with the adoption of PB. In the first stage, there has been no clear understanding how new budgeting principles would facilitate the relationship between different departments, the elected council and higher authority in the process of meeting the demand for performance and traditional long-term programs. Similarly, in the pace of shrinking oil price, the municipality has been uncertain whether its initiatives would be funded being unable to meet the performance expectation of the higher authority. A strategy of waiting for the higher level's decision on PB formation and design format has been practiced, whilst neglecting the performance aspect of budget to address the municipality's sustainable agenda. Nevertheless, in the second stage, the emphasis has been shifted to the federal government's priorities rather than the municipality's priorities despite the existence of tension between internal and external demand for performance concerning output. Accordingly, elected legislators have lost their authority over budget and have become a hostage of PB. Interesting to note that managers have attempted to meet both external and internal demands through creative negotiation in the third stage. They have created both budgetary and performance slacks to meet the local expectation in events like austerity and economic crisis. All in all, this study demonstrates that managers use either old public administration or NPM logics or a mixture of them as per the existing situation.

#### Categorizations

Category	Outcomes
Theme	Introduction of Performance budgeting to promote a NPM based-logic
Accounting sub-discipline	Local government budgeting
Theory(ies)	Institutional logics
Method(s)	Case study – Interviews, documentary analysis and observation
Paradigm	Interpretive
Findings	Whilst prioritizing NPM logic, the elected politicians of a municipality may have to relinquish their political authority and to be a hostage of PB. If the bureaucracy intends to discharge both internal and external forms of accountability, relying upon a mixture of NPM and OPA logics would be a creative negotiation strategy.
The impact of the local context	The federal government's tradition of introducing reforms in the pace of short-time and economics crisis negatively influence in the process of implementing reforms.

#### Comments

This interesting study contributes to the growing body of unintended consequences of accounting reforms in general and performance budgeting literature in particular. Despite the fact that 25 administrators had been interviewed, neither elected deputies (public representatives) nor

citizens were inter-viewed. As envisaged by this study, the bureaucracy has attempted to discharge both internal and external accountability by using a mixture of NPM and OPA logics. It is important to grasp the view of elected deputies whether such a strategy has enabled them to prioritize the community interest, whilst delivering the expectation of the federal government.

## **Part II Summaries of papers on theoretical and methodological issues on the theme of the review paper**

Junaid Ashraf, Trevor Hopper, Philippe Lassou, Olayinka Moses, Kelum Jayasinghe, Teerooven Soobaroyen, Shahzad Uddin (2019), *Researching and publishing on accounting in emerging economies: an experiential accounting*, Weetman, P. and Tsalavoutas, I. (eds.), (2019). Chapter 21, *Routledge Companion to Accounting in Emerging Economies*. Routledge, Abingdon, UK.

This is an informative book chapter which includes many useful observations about doing research on accounting in less developed countries, as well as on publishing the results of this research. It is valuable to researchers, especially young scholars and their supervisors.

The chapter emphasizes the importance of theorization, and of addressing the local context in which accounting is embedded.

Here only some striking observations in this text are mentioned.

About 10% of the papers published in leading accounting journals over the last decade were dedicated to emerging economies, and a slight upward trend during this period was observed (p. 3).

In JAEE 90% of the papers are relying on quantitative research (p. 4).

Many papers failed to make a theoretical contribution (p. 10).

It is risky to conduct accounting research in emerging economies which simply copies studies that were previously conducted in developed countries (p.11).

Lapsley, I and Miller, P. (2019), Transforming the public sector: 1998–2018, *Accounting, Auditing and Accountability Journal*, 32, 8, pp. 2211-2252.

#### Abstract

**Purpose** – The purpose of this paper is to provide an evaluation of public sector research in the 1998–2018 period.

**Design/methodology/approach** – The paper uses the extant literature of this era to study the theorisation of, and the findings of, public sector research.

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

**Research limitations/implications** – This is not a comprehensive review of all literature in this period.

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

**Originality/value** – This paper offers a distinctive critique of theorisation of public sector accounting research. It reveals the dominant theoretical reference points in use during this period and observes the increasing tendency for theoretical pluralism to investigate complex study settings.

#### Clarification and Explanation

Important quote on pp. 2011-20212: “Five themes frame the paper. First, we examine the increasing ascendancy gained by neoliberalism in the period we examine. The term itself is often overused, and at times the diverse and contradictory nature of the phenomenon is overlooked. Nevertheless, it still serves as a convenient shorthand for highlighting one of the key aspects of public sector reforms over recent decades. We document the emergence of this rationale in the UK, which became a prime mover in advancing the case for new waves of managerialism in public sectors worldwide. Second, a research design section is included which explains the approach adopted in identifying and analysing papers for discussion. Third, we identify five key approaches or strands of thinking in studies of public sector reform. These are not intended to be exhaustive, and no doubt other ways of compartmentalising the literature are possible. We suggest, however, that they provide a useful heuristic for analysing a literature that is voluminous to say the least. Fourth, we explore key findings and identify gaps in the accounting literature on public sector topics by focussing on articles published in *Accounting, Auditing and Accountability Journal* (AAAJ), *Accounting, Organizations and Society* (AOS) and *Critical Perspectives on Accounting* (CPA). We also use *Financial Accountability & Management* (FAM), the leading research journal which is focussed exclusively on public sector accounting, as a reference point in our considerations.”

Neo-liberalism is indicated as a philosophy highlighting the importance of markets and competition in public sector services delivery. But this philosophy, although influential, is not uncontested, because it is said to lead to a dehumanization of the public sector and a deterioration of public resources.

The paper subsequently justifies its research design, including the selection of journals, the period of research (1998-2018, with two subperiods), and the type of analysis (starting with exemplary papers for various theories and subsequently a review of the papers in the selected journals). The total number of reviewed papers is about 400 with rather equal shares in the two subperiods.

Then the paper discusses the five major themes in the reviewed research.

The first is NPM as an influential set of ideas over the whole period, which has a broad content and can embrace diverging accents and uses.

The second is governmentality, which comprises a set of ideas and goals about rational government as well as a set of related tools. Through calculative practices, such as costing and performance measurement practices, organizations and persons are made visible and governable.

The third is the reform process, which include mechanisms of hope and hypocrisy, and relies on the inevitable argument of rationality in bringing about change. Hypocrisy refers to a tension between overoptimistic talks and problematic actions, and hope embodies the expectation that the formulated ambition is, at least ultimately, realizable.

The fourth is Actor-Network-Theory (ANT), which focuses on an understanding of networks in action, comprising the interconnectedness of both human and technical components.

The fifth is institutional theory, which highlights the importance of survival of organizations, as a consequence of various types of external pressures. Isomorphistic practices and decoupling mechanisms are core in this theory.

Subsequently, there is a description and analysis of the literature during both the first sub-period (1998-2007) and the second one (2008-2018). This description and analysis are structured according to four categories: universities, government, audit and health care. Using the same four categories, the multiple and varied modes of theorising in those studies are indicated, noting where relevant when researchers have deployed dual or even multiple theoretical frames. The tables VI-X categorize the selected papers for each of the journals according to the indicated four categories and other topics. Table X is an overview tables with crossings of journals and categories. Subsequently, tables XI-XIV present an overview of the papers according to each of the categories in the first sub-period. Then Tables XV-XVIII present the multiple theories for each of the categories in the first sub-period. Then there is a similar analysis for the second sub-period, but now without tables.

Here the analysis of NPM and institutional theorizing in this review paper are addressed in more detail. The reason is that the three other themes, governmentality, ANT and Brunson-types analysis of reform processes, seem to be mainly included due to the preferences of the authors.

NPM (pp. 2215-2217)

NPM has been very influential over a long period of time. However, it is criticized because it would be a-theoretical. This critique is refuted with a reference to institutional economics (including public choice, transaction cost and agency theories) and scientific management (see also the paper on the theoretical antecedents of NPM in IPMR, 2001 by Gruening). Moreover, NPM has been criticized for the lack of evidence regarding its claimed impacts, such as cost savings. So, the question arises why NPM has achieved so much authority and resilience. The authors argue that simplicity, as well as its ability to embrace many different ideas and philosophies about public management are attractive characteristics of NPM, which may be the reason of its survival. Pollitt's paper (2007 in *Administratie si Management Public*) is important in this respect.

Institutional theory (pp. 2222-2223)

Here the authors argue that the original ideas of institutional theory, including mechanisms of isomorphism and loose coupling or decoupling, have remained influential in the reviewed research. However, also other aspects came to the fore, especially a refined way of looking at the interconnectedness of organizations, organizational fields and society, as well as the influence of power. The authors further argue that in the second subperiod of their review the application of multiple theories became more wide spread (see also Jacobs, 2012).

The concluding section indicates that NPM, although introduced as theoretical lens, is more than that because it is also a theme as such for public sector reforms. It is also claimed that institutional theorizing is by far the most widespread theoretical lens. The other three key themes (governmentality, ANT and reform process) are claimed to be promising in understanding the literature (arguments from the beginning of the paper are more or less repeated). The impact of the reviewed research is not discussed at length. The paper especially points to the importance of theoretical pluralism. Public sector accounting research contributing to desirable climate change is one of the future directions for research.

Comments

This is an impressive review of public sector accounting research.

, as published in leading journals, over the last two decades.

Nevertheless, the paper gives also rise to some questions.

First, the justification of the four themes is not convincing. It is obvious, also from other reviews that NPM as a theoretical lens and reform concept is influential. This also holds for institutional theorizing. However, the three other themes, governmentality, ANT and reform process ideas of Brunson, are certainly interesting but not dominant in the review episode; promising candidates are: contingency theory, various social theories, reform process models, etc.

Second, the total number of reviewed papers is a bit more than 400, but the analysis concentrates on about half of this number. This is not justified. Is it because the authors like these papers relatively the most, or do they best fit with the suggested themes?

Third, the implications for future research and practice are underdeveloped. Public sector accounting research contributing to desirable climate change is one of the future directions for research, which is certainly important. But there is so much more. Should we as academic re-



searchers engage ourselves in debates about the claims of administrators, managers and/or consultants for a better functioning public sector, through e.g. performance-based budgeting, benchmarking, accrual accounting? And, if so, what makes us distinctive from people working in institutes for applied research or consultants? In addition, our mission as public sector accounting researchers is not only to critically assess claims of people in practice, but also to the development of usable accounting instruments.

Funck, E.K. and Karlsson, T.S. (2020), Twenty-five years of studying new public management in public administration: Accomplishments and limitations, *Financial Accountability and Management*, Vol. 36 No. 4, pp. 347-375.

#### Abstract

In 1991, Christopher Hood made a substantial contribution to public administration research when he formulated the concept of new public management (NPM). His article can in many ways be understood as an enabler of research focused on public sector reforms. To this day, numerous articles and books have been published, discussing the concept itself and the empirical phenomenon. In celebration of the 25-year period since the concept of NPM was introduced, this article revisits the current knowledge through a systematic literature review of 299 articles published between 1991 and 2016. This approach enables a meta-analysis of research published in five top ranked international public administration journals. We identify four important themes as emerging from our review: (a) a reform with a vague intention, (b) the limping concept, (c) the one-sided perspective, and (d) NPM as the new norm. An important effect of this is that Hood's framework may have been curtailed, leading to a distorted knowledge base when it comes to future studies.

#### Explanation and clarification

Quote p. 2: "The purpose of this article is *to systematically and critically review published research about NPM in international top-tier public administration journals*. Based on this purpose, our review addresses two questions. First, what are the key achievements emanating from NPM publications over the 25-year period since the concept of NPM was introduced and how have they contributed to our understanding of public sector reforms? Second, to what extent are there limitations to NPM publications, and how should these be remedied by future advances in public administration research?"

"In many ways, we argue, it is a cursorial concept that should be understood primarily as a movement." (p 2). "The findings suggest that one reason why NPM is still very much alive may be that the intentions of the NPM reforms contain a certain ambiguity. Moreover, NPM as a concept is characterized by a severely limp and one-sided perspective." (p. 2).

Hood (1995) conceptualizes NPM "as seven overlapping doctrinal components:

1. hands-on professional management;
2. explicit standards and measures of performance;
3. greater emphasis on output controls;
4. shift to disaggregation of units in the public sector;
5. shift to greater competition in public sector;
6. stress on private sector styles of management practice;
7. stress on greater discipline and parsimony in resource use."

The separation of NPM as a concept into (a) management-based and (b) market-based is summarized in Table 2, p. 6 (interesting!).

The review approach is subsequently justified, see also Figure 1 (7). The included journals are: JPART, PA, PAR, IRAS and PMR. In total 299 papers are belonging to the review.

Some findings:

- Relatively the highest number of papers on NPM were published in PMR and IRAS.
- NPM reforms with a management focus were the most observed in the reviewed papers.
- Implementation, effect/impact and diffusion of NPM were the most popular topics, and use was, for example, scarcely addressed.
- The Anglo-Saxon region/administrative regime was present the most but also continental-European/Napoleonic administrations were often discussed; 8% of the papers were international-comparative.
- The most popular research settings were central government and local government, in addition to NPM in general.
- Case/field studies, analytical and archival studies were the most popular research methods, and surveys were relatively less important.
- A challenging finding regards the tone towards NPM in the journals (positive, neutral, negative): the neutral category dominates in all five journals, JPART is, for example, more positive than PA, and also IRAS and PMR are more negative than positive.

Also various crossings between the categorizations are discussed.

Then the question is addressed which knowledge the reviewed research has gained (this is the most interesting part of the paper!). NPM is seen as a global reform concept, which not only covers developed but also less developed countries. Four major themes stand out:

- (a) a reform with a vague intention, which is illustrated by the term efficiency which sometimes refers to internal efficiency but in other cases to external efficiency, especially related to customer satisfaction; moreover, there is hardly evidence about the impact of the deployed NPM reforms.
- (b) the limping concept<sup>2</sup>, that is, research mainly focuses on management aspects of NPM, with a special emphasis on performance management and auditing, and not on its market aspects.
- (c) the one-sided perspective, i.e., it is dominated by reforms in the USA and UK, while reforms embedded in other institutional contexts is underrepresented (this may not hold for accounting journals, as indicated through a survey of FAM papers).
- (d) NPM as the new norm, i.e., although new concepts have been developed, such as NPG (New Public Governance) and (NPS) New Public Service, NPM remains influential in research and practice as an overarching philosophy of governance and management in the public sector.

Finally, the paper presents suggestions for future research: Studying other elements of NPM, than internal and especially performance management, and broaden the scope of reviewed research to the accounting domain.

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<sup>2</sup> Limping is a confusing label; it seems to indicate moving with a hobble

## Comments

This is a solid review of the research on NPM in top public administration journals. Its strong points are the huge number of publications covered in the review (almost 300), and a check of around 60 accounting publications in FAM. In addition to the regular categorizations of papers according to criteria like theories, methods and settings, the four themes derived from the review are without doubt interesting. The directions for future research are quite general, with not much specific clues for future NPM studies. Interesting was also that this review categorizes the papers according to the tone towards NPM, ranging from negative, via neutral to positive. It is our impression that the tone in accounting journals is relatively more negative towards NPM.

**Table Categorizations of public sector accounting papers in JAEE, 2011-2020**

JAEE issue	Authors	Theme	Accounting sub-discipline	Theories	Methods	Paradigm	Findings	Local context impact
2011, 2	Adhikari and Melm-wik	The rise and fall of accrual accounting in central government of Nepal	Financial reporting	New Institutional Sociology (NIS)	Field study	Interpretive	Accrual accounting reforms were impacted by the pressures from intentional donors (coercive isomorphism) and accounting professionals (normative isomorphism). Decoupling mechanisms were in place	Lack of competences of low level accountants
2013, 1	Nkundabanyanga, Tauringana, Balunywa, and Emitu	Relationship between accounting standards, legal framework and the quality of financial reporting in Ugandan Ministry of Water and Environment	Financial Reporting	No theory	Survey	Positivist	Government accounting standards are associated with the quality of financial reporting. Moreover, perceived compliance with the legal framework is associated with the quality of financial reporting. However, the legal framework is stronger associated with the quality of financial reporting than government accounting standards	Auditor General issued a qualified opinion for 64% of the audited accounts of ministries
2015, 4	Gaspar and Mkasiwa	Performance measurement ratings as source of funding of local government by central government	Management accounting, especially performance management	Grounded theory and institutional theory	Field study	Interpretive	Managing legitimacy of performance is more important than achieving a better performance; dialogue and learning are main strategies for managing performance legitimacy; the local context constrains or enables these strategies	Informality; corruption; low institutional capacity
2016,3	Krambia-Kapardis, Maria, Clark and Zapi-atis	Expectation and quality gap in the public sector financial reporting	Financial reporting	No theories	Survey	Positivist	The reports issued by the central and local governments and other semi-public organizations in Cyprus were inadequate to fulfill users' information needs in terms of quality and quantity. This was jeopardized by mitigating the financial crisis and restoring trust in the economy The expectation gap signals a problematic relationship between providers and users of financial reports	Lack of critique on public bodies and a lack of a public culture adversely impacted transparency

2016, 4	Goddard and Mkasiwa	Struggling for Conformance in implementing New Public Management reforms in the central government of Tanzania	Management accounting, particularly budgeting	Grounded theory and contribution to institutional Sociology	Case study	Interpretive	Organizational actors were committed to realize budgetary reforms, which were seen a necessity, but also difficult to implement. Resistive behavior was minimal. In addition, counter-productive consequences of reforms are not surprising when the environment is fragmented, rules are complex, and power is misused	Local ownership is paramount practically realizing NPM reforms
2017, 4	Lassou	The state of government accounting in Ghana and Benin	Financial reporting and accountability	Neo-patrimonial and organizational façade	Case study	Interpretive	Both countries have refrained from the real implementation of reforms or using adopted reforms as expected. Decoupling is inevitable and the acceptance of reforms or best practices from developed countries is mainly symbolic, triggered by the existing neo-patrimonial governance. However, Ghana's accounting system is more functional than that of Benin	The culture of political patronage and secrecy have hampered the implementation of reforms
2018, 1	Phiri and Guven-Uslu	Performance reporting in the public health sector in the context of conflicting stakeholder interests	Management accounting, particularly performance management	Institutional pluralism and two publics	Case study	Interpretive	The conflicting requirements of reporting as expected by national and international stakeholders could undermine the effectiveness of the country's public health service	professionals had to accommodate the interests of diverging stakeholder
2018, 3	Aleksandrov and Timoshenko	Participatory budgeting (PB) in Russia as a democratic tool by mobilizing networks for accommodating the local context	Management accounting, especially budgeting	Actor-Network theory	Case study	Interpretive	Due to the fact that the process of PB was high jacked by dominants groups, it has produced unintended results in the process of translation	A lack of trust in democratic elections and low involvement of citizens motivated PB
2018, 3	Boolaky, Mirosea and Singh	An historical overview of accounting regulations for the governmental sector in Indonesia from	Management accounting (budgeting), financial reporting and auditing	An accounting change framework	Documentary study	Positivist	During the colonial episode cash-based accounting but operated distant from local practice. Colonial influences remained after the independence and only recently international trends of accrual	Dutch colonisator, and presidential claims during the independence

		1845 until current times					accounting become visible in the accounting standards	
2018, 4	Hassan and Mouakket	Introduction of accounting-based ERP (enterprise resource planning) system and co-operation among stakeholders	Management accounting	Structuration theory and Trust theory	Case study	Interpretive	New ERP system has contributed to generating mistrust and discomfort in the absence of cooperation among stakeholders, albeit the strategic management was the driving force of introducing new system	ERP project manager lacks accounting knowledge and accounting staff lacks computer skills
2019, 1	Rajib, Adhikari, Hoque, and Akter	Adoption and implementation of cash-based IPSAS in Bangladesh	Management accounting (budgeting) and financial reporting	NIS	Field study	Interpretive	Donor pressures lead to symbolic rather than real reform due to a lack of capacity and competences at the level where the reform has to materialize; colonial heritage of accounting infrastructure is not always a fertile soil for further improvements of the accounting repertoire	Colonial heritage of accounting repertoire; impact of professional bodies
2019, 1	Tallaki and Bracci	NPM reforms and institutional characteristics of Moroccan municipalities	Accounting in general related to Economic and Development Plans (EDP)	New institutional sociology and Old institutional economies	Field study	Interpretive	How collaboration between international organizations and donors resulted in the regulatory adoption of Economic and Development Plans as a NPM reforms. The reform was unable to overcome the taken-for-granted ways of thinking and other institutional barriers and remained symbolic in practice	Institutional contexts can have a significant effect on success of NPM reforms
2019, 3	Mbelwa, Adhikari and Shahadat	Implementation challenges of accrual accounting in emerging economy contexts	Financial reporting (accrual accounting adoption)	Institutional and aspects of decision-usefulness theories	Survey	Positivist	Attempt made by central government of Tanzania to implement an administrative model of accrual accounting. Ideas of accrual accounting got acceptance, due to external institutional factors, but its implementation in practice remained ineffective due to multiple internal factors. This resulted in a manipulative culture with adverse consequences for governance and accountability	Internal factors inhibited successful implementation of accrual accounting; reform technical and no managerial

2019, 3	Mkasiwa	The various roles of budgeting documents in central government of Tanzania	Management accounting, i.e. budgeting	Contingency theory, i.e., Burchell et al's framework on roles of accounting information	Case study	Interpretive	Budgeting documents are used as answering machines for variances analysis and as learning machines for reviewing, questioning and conducting field visits. Budgeting procedures act as ammunition machines as legislative officials use the Parliamentary Budget Committee to express their positions and understand logic for executive's actions.	Executive officials not interested in making changes recommended by the legislative officials
2019, 3	Jaya-singhe and Uddin	Continuity and change in development discourses and rhetoric of accounting in Sri Lanka	Accounting in general	Theory on accounting discourses	Case study (archival data and interviews)	Interpretive	A trajectory of changes in international organizations' development discourses in Sri Lanka since the 1970s, as well as the corresponding transformation accounting rhetoric. Both failed in altering established tradition and improving the lives of populations. Accounting reforms were unsuited to local circumstances	Development discourses and accounting rhetoric must resonate with local context
2020, 2	Nartey, Aboagye-Otchere, & Simpson.	The contingency effects of supply chain integration on management control system design and operational performance of hospitals in Ghana,	Management accounting/management control	Contingency theory	Survey	Positivist	The results show that under strong supply chain integration, the association between the management control system dimensions and hospital operational performance will be strengthened. The installation of management control system is therefore more likely to provide a broad range of performance benefits for hospitals that align the dimension of the management control system with that of supply chain integration.	Supply chain and performance are likely to improve in hospitals in emerging economies, aligning management control with supply chain integration.
2020, 3	Rajala	Performance information use in speeches by presidents of two Baltic States	Management accounting	No explicit theory, but clues for contingency thinking	Documentary study, i.e., analysis of speeches	Positivist	Presidents are intensively using performance information in speeches, and outcome information is popular; older age, more experience and higher education level are associated with lower use	Presidential system, political systems are volatile



2020, 3	Aleksandrov, Bourmistrov and Grossi	Introduction of Performance budgeting to promote a NPM based-logic	Management Accounting, particularly performance budgeting	Institutional logics	Case study – Interviews, documents analysis & observation	Interpretive	Whilst prioritizing NPM logic, the elected politicians of municipality will have to relinquish their political authority and to be a hostage of PB. If the bureaucracy intends to discharge both internal and external forms of accountability, relying upon a mixture of NPM and OPA logics would be a creative negotiation strategy.	The federal government's tradition of introducing reforms in the pace of short-time and economics crisis negatively influence in the process of implementing reforms.
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**Table Categorizations of public sector accounting papers in JAEE, 2011-2020 according to our framework for analysis (see JAEE literature review paper, 2021)**

<b>JAEE issue</b>	<b>Authors</b>	<b>NPM content (nan. acc. and fin. acc.)</b>	<b>Accomplishment of NPM claims</b>	<b>Context specifics of NPM</b>	<b>Localisation-led development</b>
2011, 2	Adhikari and Melm-wik	Accrual and cash accounting adoption	NPM-informed accrual accounting adoption failed	Failure to include low human capital and resources	-
2013, 1	Nkundabanyanga, Tauringana, Baluny-wa, and Emitu	Financial accounting quality	Indirectly related to NPM, positive on impact of legal framework and accounting standards	Impact of context not revealed	-
2015, 4	Gaspar and Mkasiwa	Performance information for local government funding	Indirectly related to NPM, managing performance for more funding more important than performance improvement	Several elements of context, e.g. informality and low institutional capacity	-
2016,3	Krambia=Karpardis, Maria, Clark and Zapiatis	Financial reporting information needs	Indirectly related to NPM, gaps fulfilling information needs demonstrated	Underdeveloped political culture	-
2016, 4	Goddard and Mkasiwa	Budgeting reforms, i.e. cash, medium-term and performance budgeting	On-paper NPM reform for pleasing donors but implementation limited	Donor influences as well as local culture and administration	-
2017, 4	Lassou	Strengthening financial reporting and control	Indirectly related to NPM largely failed	Neo-patrimonial governance, including patronage and clientelism	-
2018, 1	Phiri and Guven-Uslu	Accounting and reporting devices with focus on performance management	Conflicting stakeholder interest are hindering realization of NPM reforms	Local health priorities diverge from donor priorities	-
2018, 3	Aleksandrov and Timoshenko	Participatory budgeting	NPM-informed participatory budgeting was embraced by dominant groups and failed to enhance local democracy	Implementation failures, especially poor citizens' involvement and communication	Localisation-led development was caught by powerful actors
2018, 3	Boolakya, Mirosea and Singh	Changes of over time of government accounting standards	Unrelated to NPM, impacts unclear	Pre-colonial, colonial and post-colonial context	-
2018, 4	Hassan and Mouakket	Adoption of accounting module of Enterprise Resource Planning System	Indirectly-NPM related reform induced mistrust and discomfort	Lack of skills of project manager and users of the system	-
2019, 1	Rajib, Adhikari, Hoque, and Akter	Adoption of IP-SAS Cash-based accounting	NPM-related reform remained mainly symbolic	Colonial background and lack of capabilities are hindering accounting reform	-

2019, 1	Tallaki and Bracci	Adoption of Economic and Development Plans	NPM-related strategic reform remained symbolic	Local context, including poverty, nepotism, was disregarded in reform	-
2019, 3	Mkasiwa	Roles of budgeting	Indirectly related to NPM, various budgeting roles are visible	Tension between the interests of the Legislative and Executive	-
2019, 3	Jayasinghe and Uddin	Accounting in general	NPM-related reforms were ineffective and did not increase wealth of local people	Local context important, including political rationality of local people	Participatory approaches did not enhance the position of poor people
2019, 3	Mbelwa, Adhikari and Shahadat	Adoption of accrual accounting reform	NPM-related reform largely failed and remained symbolic	Multiple internal factors including ineffective regulation, a lack of transparency and inadequate training made reform symbolic	
2020, 2	Nartey, Aboagy-Otchere and Simpson	Management control dimensions and supply chain integration	Indirectly related to NPM, strong association between MC and SCM induces positive effects on cost, flexibility and quality	Context is mainly supply chain integration and management control	-
2020, 3	Rajala	Use of performance information in presidential speeches	Indirectly related to NPM, intensive use of performance information, especially outcome information	Presidential systems, among others, types of events are impacting performance information use	-
2020, 3	Aleksandrov, Bourmistrov and Grossi	Performance budgeting	NPM-related, highlighting opposing accountability demands by internal and external stakeholders, which are sometimes compatible but in other instances conflicting	Short-termism and economic crisis were hindering reforms at the local level	-