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Continuity and Change in Development Discourses and the Rhetoric Role of Accounting

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Abstract

Purpose – The paper uses the case study of development projects in Sri Lanka and development reports published from 1978-2006 to trace how the World Bank has utilised 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.

Research limitations/implications – This study concludes that traditional local settings have been in conflict with development ideologies and rational accounting imperatives imported from a different setting over the last three decades. This finding has policy implications for the economic development programmes often prescribed by the World Bank and donor agencies.

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.

Keywords: development discourse, accounting language, donor agencies, World Bank and Sri Lanka

Paper type: Research paper

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Introduction

This paper is concerned with the role of accounting rhetoric in constructing development discourses. The rhetorical role of accounting especially in constructing accounting reports has been studied extensively (Aho, 1985; Arrington & Schweiker, 1992: Hooper & Pratt, 1995; Davison, 2014). Accounting researchers have also studied the changes to accounting rhetoric to ensure legitimacy to wider stakeholders (Laine, 2009; Suddaby and Greenwood, 2005). However, the rhetorical role of accounting in development reports are relatively understudied (Neu *et al.*, 2002, 2006; Schiavo-Campo, 2009). Accounting researchers have studied the role of accounting in economic development (Hopper *et al.*, 2012, 2017; Lassou and Hopper, 2016; Lassou *et al.*, 2018). Recent studies strongly critique development policies imposed on poorer countries, and demonstrate how such alien development prescriptions have had intended and unintended consequences for LDCs (Soobaroyen *et al.*, 2017). Previous studies have also examined how these different development models often fail at various phases of capitalism, with severe consequences for the poor, especially in LDCs (Hopper *et al.*, 2009, 2012, 2017).

Thus, we believe it is crucial to understand how the discourses of development models have been constructed and have drawn on accounting rhetoric to make the case for changing development trajectories. This is partly because such discourses have serious implications for development projects on the ground (Annisette, 2004). We examine the interface between changing development discourses over time, different "phases of capitalism" and the use of accounting language/rhetoric. We track the history of "coast conservation development" projects implemented in Sri Lanka between 1978 and 2006. Drawing on these development projects and relevant World Bank reports, we seek to understand the role of accounting rhetoric in development discourses and, perhaps more importantly, its implications for development projects in the context of changing discourses. Building on previous studies, we also question the efficacy of changing development formulae implemented in LDCs, and especially Sri Lanka.

The paper is structured as follows. First, we review development and accounting studies of development discourses and the role of accounting rhetoric. We then present the context and research methods of the study. Next, we examine the continuity and changes of World Bank development discourses and accounting rhetoric, and the impact of changes to these on development projects in Sri Lanka. We conclude by reflecting on the construction of development discourses and the role of accounting rhetoric therein.

"Development" Discourse Construction and Accounting Studies

Development scholars have debated how development discourses have been constructed and contested within the World Bank and communicated to various actors/institutions in the development field (e.g. Conable, 1987; Castells, 1996; Stiglitz, 1998, 2001, 2002; Standing, 2000; Keck and Sikkink, 1998; Henry *et al.*, 2004; Bebbington *et al.*, 2004; Cornwall and Eade, 2010; Ziai, 2015). We focus on development studies that critique the articulation and re-articulation of development discourses in different phases of development. For instance, Standing (2000) argues that the World Bank's self-constructed image as the "knowledge bank" for development, along with its role in defining and proposing models and ideologies of "development best practice" to borrower countries, has created a knowledge hegemony in LDCs. Studies have also revealed the World Bank's establishment of transnational development networks to disseminate constructed knowledge and enhance participants' resource base and political status in borrower countries (e.g. Castells, 1996; Keck and Sikkink, 1998; Henry *et al.*, 2004; Cleaver, 2005; Stone, 2013; Sierra and Hochstetler, 2017). These include networks of national and international non-governmental, grassroots and civil society organisations; development policy makers; and diaspora groups. Similarly, Stone (2013) demonstrates how advice, advocacy and argumentation become key elements in fashioning policy programmes and structuring good governance, especially within rapidly-evolving institutions and networks of transnational governance.

Some studies focus on how hegemonic relationships maintained with LDC governments by the World Bank, transnational organisations and the intellectual community are implicated in transferring the World Bank's ideologies and discourses to national and local government and community levels (e.g. Bebbington *et al.*, 2004; Stiglitz, 1998, 2002; Girvan, 2007; Hook and Rumsey, 2016). In particular, Girvan (2007) discusses North–South power imbalances in relation to growing issues in reforming the international development architecture. In analysing discourses of development and poverty alleviation, Ziai (2015) reflects on how policy makers, people (development targets) and aid workers understand, speak and write about notions of "development" and "development projects", and how this relates to power relations between North and South.

On a similar note, Cornwall and Eade (2010) highlight how the development discourse shapes development practices on the ground. They argue that the language used *does* matter for development, and that development buzzwords such as "poverty", "poverty reduction", "poverty eradication", "participation" and "good governance" are not simply passwords to funding and influence, and are more than the specialist jargon characteristic of the development profession. Similarly, some recent development studies have examined the World Bank's discourses, and especially its poverty alleviation strategies such as modernisation and building social capital at the indigenous community level, to reveal their implications for LDC communities (e.g. Jenkins, 2003; Cleaver, 2005; Bahiigwa *et al.*, 2005; Jayasinghe, 2009; Nordtveit; 2010; McNeill, 2011; Esser and Williams, 2013). These studies report how the World Bank's development programmes and projects, designed according to its prevailing ideologies and discourses, have structurally reproduced the social exclusion of the poor, rather than drawing on social capital or framed market embeddedness to overcome rural poverty (Robins, 1998). In particular, Nordtveit (2010) questions whether one can characterise “post-globalisation” as a state of global and local unification into a single capitalist discourse. Using case study evidence from a literacy project in Senegal, he claims that local discourses are instead narrowed by globalisation policies.

Esser and Williams (2013) compare the frequency of two alternative conceptualisations of poverty and inequality in three different document categories: the World Bank’s World Development Reports, the Human Development Reports of the United Nations Development Programme (UNDP), and a set of white papers by bilateral donor agencies. They demonstrate how such agency-specific framing patterns and language can be leveraged politically to forge more effective social policy coalitions. These findings, though significant, are analysed mainly from a “development economics” or “political economy of development” perspective. However, development scholars have tended to neglect how or whether these development discourses armed with accounting rhetoric have changed management styles, including accounting for development projects. Accounting scholars fare better in this regard, as discussed below.

Early accounting research focusing on economic development programmes was largely prescriptive, providing a set of recommendations for effective economic development (Enthoven, 1982; Needles, 1976). Subsequent studies were more critical and reported that accounting played a legitimising or ceremonial role rather than being a driving force for effecting development programmes (Mellemvik et al., 1988; Alam, 1997; Uddin and Hopper, 1999). Recent studies examine the implications for accounting practices of changing from state-led to market-led development regimes (Hopper *et al.*, 2012). They argue that market-led reforms have rarely induced the anticipated market-based controls, transparency or better accountability frameworks (Andrews, 2012; Hopper *et al.*, 2012; Van Helden and Uddin, 2016;

Bakre, 2008; Chand and White, 2007; Mir and Rahaman, 2005). Accounting researchers continue to interrogate donor agencies' latest agendas, including good governance which has also produced disappointing results (Hopper *et al.*, 2012; Lassou *et al.*, 2018; Soobaroyen *et al.*, 2017; Lassou, 2017).

This critique emanating from accounting studies is important for wider debate on the development agendas of donor agencies and their roles in LDCs. To advance the debate, it is also important to focus particularly on the role of accounting in processes for constructing the discourses of development agendas and their implications for development projects. Some accounting studies have examined interrelationships between development discourses and accounting rhetoric (Chang, 2007; Neu *et al.*, 2002, 2006; Schiavo-Campo, 2009). For instance, Craig and Amernic (2004) investigate the extent to which accounting rhetoric may be implicated in constructing a privatisation mentality and persuading employees to accept changes in organisational orientation and culture. Neu *et al.* (2006) explore how accounting is used as an "informing technology" for various economic entities, and particularly how accounting practices embedded within the World Bank's lending agreements enable, translate and regulate the behaviour of their LDC recipients. In addition, Neu and Ocampo (2007) highlight how World Bank lending practices have sought to implant accounting practices and discourses into distant LDCs in order to change their prevailing habitus. Lamoreaux *et al.* (2015) investigate the role of accounting and audit quality in allocations of international development aid and loans provided by the World Bank, and emphasise the importance of accounting technology in enabling the World Bank to direct its international aid toward intended targets rather than furthering personal or political gains.

Other studies have focused on how the World Bank and the IMF use accounting rhetoric in specific strategies and discourses (e.g. privatisation or resource allocation) at particular stages of development (Alawattage and Wickramasinghe, 2008; Jayasinghe and Wickramasinghe, 2011; Lassou and Hopper, 2016). Building on previous studies, we seek to demonstrate how different discourses of development that draw on accounting rhetoric are constructed and shape the workings of development projects. We do this by tracking development projects implemented in Sri Lanka between 1978 and 2006.

Research Methods

Multiple methods of data collection were employed in this study. First, documents were reviewed by applying discourse analysis (Coulthard, 1985). Using the basic principles of discourse analysis, we attempted to identify specific categories, themes, ideas, views and roles within the text of development reports published between 1978 and 2006 by the World Bank and coast conservation departmental reports. In a two-stage process, we first searched for themes and concepts in the texts, in terms of both difference and consistency, for example neoliberal or social capitalist views. This helped us to identify some recurring themes in the documents and shared discursive resources, including patterns of talking and writing. We then sought to discover the functions and effects of some identified categories, such as poverty alleviation policies, guidelines and strategies recommended by the World Bank. Finally, a careful coding procedure was followed to explore the pre-identified themes in greater detail. We sought to answer questions such as how development reports discursively constructed the development models, and how they deployed these discourses relying on accounting rhetoric to shape LDCs.

As a result of applying these methods, three main discourses of development were recognised. We attempted to analyse how the development reports continued to promote these pre-framed positions and agendas in LDCs (Mawdsley and Rigg, 2002, 2003). A major part of the analysis also focused on the explicit and implicit presence of accounting and control rhetoric in World Development Reports and development projects. List of documents read and analysed linked to the development reports and projects are shown in Table One.

[Insert Table One]

Forty in-depth interviews were conducted over a period of six months with key stakeholders in two selected villages (e.g. small fishermen, and office holders in local organisations such as the Fisheries Cooperative Society) and with 12 officials from rural development agencies. Each interviewee was interviewed individually at least once. We have re-interviewed 10 interviewees in order to discuss emerging issues. The interviews lasted between 30 and 45 minutes and focused mainly on interviewees' real-life experiences in development projects and grassroots-level organisations, as both participants and facilitators. Tape recording was not allowed owing to the sensitivity of the issues. During the interviews, notes were taken of important points and the main narratives, and full stories/other narratives from each individual interview were completed later.

The content of the interview narratives was initially analysed in order to understand the meanings attributed by the interviewees (Polkinghorne, 1995). These meanings were then validated against archival documentation and reports (e.g. CCD, 1990, 1992, 1996; Abeysuriya and Jayasinghe, 2000). Various other documents were also reviewed, including memos, reports, minutes of Fishermen's Cooperative Society meetings and project files. Some non-participative observations were also made during the interviews. These were mainly villagers' reactions to and reflections on general coast conservation issues and alternative livelihood project activities. The reflections were based on the interviewees' body language (e.g. facial changes), emotional reactions (e.g. anger, frustrations) and expressions in the reactions (once again read the methodology section). This observational information was analysed along with the interviews, and broadly categorised into three main World Bank development discourse narratives.

Sri Lankan Context and Development Projects

Sri Lanka (then Ceylon) was under British colonial rule from 1815 to 1948. The modern Sri Lankan state, like many other post-colonial countries, has maintained its colonial legacy and reproduced most colonial administrative structures and institutions (De Silva, 1995). Historically, the colonial administration paid attention only to geographical regions suitable for large-scale plantation, naval transport or metropolitan settlements (Russell and Savada, 1988). This created significant economic disparities, and some regions became very underprivileged and economically underdeveloped, with high poverty rates.

The post-colonial state of Sri Lanka sought foreign aid to overcome its poverty and uneven growth pattern. Foreign aid came with conditions in the form of adopting particular reform strategies and projects (Wickramasinghe, 2000). Financial assistance was provided not only to the Sri Lankan state directly, but also to non-governmental organisations (NGOs) for development initiatives, with support from 25,000-30,000 locally established grassroots organisations. Among these initiatives were development projects like the coast conservation projects, which provide case studies for this paper. Their main purpose was to provide alternative livelihood development activities for underprivileged and poor people who had previously been involved in traditional activities, such as coral mining, that degraded natural resources.

Rakawa and Kalametiya, the two villages in which coast conservation projects were introduced in different forms, are located in Hambantota, a district in the Southern Province. The district is a focal area for international donors and NGOs assisting in poverty alleviation and coast conservation. Hambantota was one of several highly marginalised districts, and poverty indicators placed the district above the national average for poverty (Census and Statistics Department, 1999). Both villages share similar cultural and economic characteristics (Abeysuriya and Jayasinghe, 2000; Jayasinghe, 2009). The main socio-economic units are extended family households with a kinship structure. The eldest male is the economic decision maker. The family unit promotes social unity and individual esteem, with social status derived largely from individuals' caste identity. Both villages are relatively rich in natural resources, with lagoons hosting birds and mangroves, salterns, a wealth of shellfish and coral, and land suitable for fruit crops, animal husbandry and coir production. Historically, coral mining, lagoon and sea fishing, and labouring have been the main economic activities. For small-scale fishing, the village fishermen use outboard motorcraft, traditional craft and stationary fishing gear. A few fish merchants, known as *mudalalis,* control the economies of both villages. They use modern fishing craft and equipment, hire poor villagers as labour and monopolise distribution to city markets, buying the entire fish production of small fishermen at the lowest possible prices.

Coral mining and lagoon (and sea) fishing were historically the main income- and employment-generating activities for people living in Rakawa and Kalametiya. The coral-mining business used mangrove wood as fuel to burn coral for lime production, while lagoon fishermen used bottom-set and moxy nets. Various reports suggested that coral mining and mangrove destruction were the main causes of coastal erosion, and highlighted four key problems: poverty in the community, over-fishing in the lagoons, a reduced flow of fresh and sea water in the lagoon, and coral mining, lime production and sand mining (Baldwin, 1991; White and Rajasuriya, 1998). Thus, development projects to organise alternative livelihoods were seen as essential, not only to stop coastal erosion but also to improve local inhabitants' living standards.

Development Discourses

Drawing on World Bank reports published between 1978 and 2006 (see also Mawdsley and Rigg, 2002, 2003), we identified three "relatively" distinctive development discourses: state-led development, market-directed development, and the globalisation and localisation programme (World Bank, 1978, 1981, 1999). Although these knowledge-based development discourses were constructed around different theories and ontologies of development, a number of overlapping or common concepts, assumptions and strategies were seen in the components of the three sets of discourses. For instance, although the "market-directed" and "globalisation and localisation" periods were based mainly on the different (but related) sub-concepts of "free market" and "equity and empowerment/social capital" respectively, they were essentially framed by the same neoliberalist ideology (Robins, 1998; Gore, 2000; Dove and Kammen, 2001; Stiglitz, 2002; Owusu, 2003; Mawdsley and Rigg, 2002, 2003; Mitlin *et al.*, 2007; Adhikary, 2012).

While identifying the different sets of languages for development in World Bank reports, we also identified distinctive patterns of accounting language/rhetoric used to rationalise and advance cases for particular development discourses in the same reports. Acknowledging the complexity and overlap in concepts and mechanisms, in Table Two we draw on the reports to attempt to trace "relative" changes in the accounting language and development discourses discursively formed by the World Bank and its associated partners over the last four decades.

[Insert Table Two here]

State-led development: "Rational" accounting model

Since reconstruction and development activities post-WWII and until the 1970s, most developed economies pursued Marxist or liberal economic policies facilitating welfare-driven economic agendas. The dominant development ideology supported economic development through industrialisation and modernisation, and through the development of state-led public welfare structures (World Bank, 1978, 1979). The World Bank promoted import-substitution industries and selective and redistributive investments of surpluses by the state (World Bank Press Release, 30 September 1974). The state was seen as the centre of development, which entailed heavy involvement in financing large commercial and industrial enterprises and managing macro-economic planning to co-ordinate and maximise development.

Welfare-driven development discourses were facilitated and reinforced by a rationalistic/legalistic accounting framework. For example, during the post-World War II period, legally-based, centralised budgetary frameworks were established to control public finances and steer national economic plans for economic development in many developed countries and LDCs (Adam and Bevan, 2005; Morgan, 1980). As a World Bank (2008, p.12) report claimed, "*The World Bank's involvement in Public Sector Management during 1946-1982 took the form of an insistence on national planning mechanisms in borrower countries.*" For nation states and the World Bank, economic and financial discipline through centralised budgetary mechanisms was seen as effective and justifiable.

In addition, as Cornwall and Eade (2010) note, policy documents were packed with accounting buzzwords such as "public sector governance" through timely and accurate fiscal "reporting", public-resource "control", programme "budgeting", and reporting clear and balanced assignments of expenditure and revenues to parliament. Government ownership and control embedding a philosophy of legal-rational principles, and bureaucracy through cabinet and parliament approval also reflected the rhetoric (Adam and Bevan, 2005; World Bank, 1998a). Such language was important for executing policy. Clearly, certain types of accounting language and concepts were promoted to construct particular forms of development. This development language, facilitated by accounting rhetoric, was intended to create specific demands in state-led activities and development projects, as is examined below.

Development projects (1970s to 1990s)

In the 1970s, when the state, sponsored by the World Bank, was seen as the main player in development activities, the Sri Lankan government first set up a government unit to save the coastal environment of Hambantota in two villages: Kalametiya and Rakawa. Regulatory enforcement came first, as engaging in coral mining was declared illegal. The government then encouraged alternative micro-business activities such as coir production, grinding mills and groceries. Funded by the World Bank, the government was also involved in distributing micro-credits to the villagers. Fish production-related resources, such as fishing craft and fishing nets, were distributed to support more offshore fishing activities. The state established a heavy presence through a government unit in order to build capacity and stop coastal erosion. Traditional accounting tools, such as budget management, financial limits and disciplines, were used to tighten the government's grip on the projects. Yet despite the government unit's tight budgetary management and financial discipline, its activities were questioned by villagers, as our conversations revealed.

The major complaint was that the government's activities had been taken over by local elites/politicians. The local politicians are the native people belonged to the kinship groups of these two villages. Some of them were holding the positions in village institutions, such as the membership in *"pradasheeya saba"* (village councils), Fishermen Society, or otherwise occupying the key positons in opposition political parties. They have been elected to these positions by the fellow villagers at the village council elections conducted by Sri Lankan government. This village council was a continuity and reproduction from the colonial government structure historically established by the British rulers. Local politicians, allegedly in cahoots with officials, ensured that opposing political supporters did not receive government support to pursue alternative livelihoods. This was reflected in a comment by an elderly villager:

> *Everything was politicised. So first, we needed to be on the Patabendy Arachchi's* [the government officer's] *good-list. He was the representative of the ruling party in the village. Otherwise, we had no chance of getting onto the list of alternative livelihoods or obtaining any external resources from the Fisheries Cooperative Society or the government unit. Often, we saw, the people who had nothing to do with coral mining were also included in the list, just because of their close relationships with the*

> *Patabendy Arachchi. Nobody in the government unit questioned this practice as the Patabendy Arachchi was their close contact.*

Some interviewees pointed out the non-participatory nature of the projects, and the villagers expressed negative feelings about the project outcomes. One elderly person recalled:

> *We did not get any feeling that the projects were brought for us. It belonged to a few people* [the Patabendy Arachchi and his supporters] *who enjoyed the benefits. It was something imposed on us by the local politicians against our wishes. First, they decided our people were unlawful, and then forced them to choose alternative livelihoods.*

The issues highlighted by villagers included a lack of visibility regarding any immediate financial or social benefits from improved resource management, the negative impact of resource management on current livelihoods, a lack of proper communication from state officials, a lack of support among local communities themselves as beneficiaries, and a fear of cultural pollution if tourism were to be promoted in the area.

Thus, attempts by the government to discourage villagers from coral mining remained aspirational. Many individuals and families resisted pressure to change their coral-mining and lagoon-fishing businesses; instead, they returned to their original areas and engaged once again in these activities. A senior government servant who had worked in this area for many years commented: *"These people used to do coral mining and lagoon fishing for many years. It was their economic life for generations."* In some instances, government officers inadvertently assisted the coral workers. For example, they distributed boats to encourage villagers to leave the industry and diversify into sea fishing; however, in many cases, the same boats were used to make coral mining more efficient, rather than for sea fishing. These findings suggest that although rational accounting and accountability systems were adopted for the development projects, they were captured by local elites. These, in turn, transformed relatively sound accounting systems into tools for legitimacy and ceremony, as occurred in other countries (Hopper *et al.*, 2009).

Market led development: Market based "accounting" model

Public-sector failure in poorer countries and an ideological shift in Western countries perhaps led to changes in the discourses of development in World Bank reports. Development policies veered from state-led to market-led development during the late 1980s and 1990s (Hopper *et al.*, 2017). Table Two traces the World Bank's expectations of alternative strategies and economic growth through trade liberalisation as the main route for LDC development during the market development stage (World Bank, 1980, 1981, 1982). Economic growth through economic openness, free markets and foreign investment was mentioned as a specific objective. More importantly, the World Bank advocated privatised public enterprise management, prompting reduced subsidies and the closure of state enterprises. Improved performance was expected from private ownership and commercial planning and control. Another significant development was encouragement for resource allocation through institutional reforms, which included returning to market prices for agricultural and commodity goods and in financial markets; removing import restrictions; promoting private-sector operations; and contracting out government functions to private-sector institutions.

It was expected that private ownership and diffused market exchanges would deter political intervention and patronage and facilitate economic development in LDCs. They were seen as neutral and convincing. The reports frequently argued for the imposition of economic prices based on profitability targets for agricultural products rather than subsidies to farmers (for details, see World Bank, 1994a; Rajaram and Krishanamurthy, 2001). The world bank report stated:

> *Attempts to protect domestic consumers from price increases typically lead to budgetary costs that can fuel inflation and quickly become prohibitive. The importance of market prices is not diminished by the fact that many important decisions involving energy production and use may not take place through the market. The decisions made by*

*government planners will be more effective if reinforced by correct prices" (*World Bank, 1981 p. 46*).*

Furthermore, many World Bank reports strongly advocated private accounting rhetoric for the public sector, such as applying "capital budgetary controls", modernising public enterprises, introducing independent "market-based pricing", encouraging changes to organisational structures, and focusing on production engineering and managerial technologies, especially "strategy and controls" and flexible "demand-led budgeting" coupled with "economic incentives" (World Bank, 1998; Rajaram and Krishanamurthy, 2001). Kelegama (1992) also demonstrated how the World Bank's central rhetoric of privatisation was supported by accounting technology such as net assets and cash flow method (see also Neu et al., 2006).

The explosion of market-based accounting rhetoric is unsurprising, as transnational accounting bodies, such as the International Federation of Accountants, and "Big 4" accounting firms had been selling the idea of "best Western practice" to development partners (Awio *et al.*, 2007; Schiavo-Campo, 2009). All these were suggested in order to orientate LDCs toward the World Bank's market-directed ideology. The World Bank (1994b, p. viii) summarised what needed to be done to change existing public-sector management in Sri Lanka:

> *…changing the organizational structure of a sector agency to reflect new objectives and to retrain staff, making budgets work better through better integration of capital and recurrent components; sharpening civil service incentives through new pay and grading structures, or placing public enterprise managers under performance contracts.*

This accounting rhetoric was intended to promote specific accounting practices in privatised and public organisations and NGOs, and development projects were no exception. First, activities (programme outcomes) were quantified using accounting information, and financial measures such as profitability analysis, cost benefit analysis, investment appraisal and resource allocation decisions were used to support the decision-making process. Second, enterprises were required to report to key stakeholders and external constituencies including minority shareholders, creditors, lenders, state planners and taxation agencies. Finally, increasing reliance was placed on internal accounting control systems to enhance corporate governance and collaborative accountability between partners/partner organizations.

Development projects (1990s-2000s)

In response to the structural adjustment and market-directed development ideology of the World Bank and other donor agencies, the Sri Lankan government formulated a new programme in 1990. Under the new plan, it initiated two phases of Special Area Management (hereafter SAM) projects, which included the Rakawa and Kalametiya lagoon areas. The nature of the projects remained broadly the same, but governance and controls were changed substantially under the new plan. The role of central government in SAM projects was severely curtailed, being advised instead by the ADB, a sister organisation of the World Bank. The new plan recommended that the government should devolve its resource management responsibilities to local government authorities and local NGOs.

The first phase was implemented in Rakawa. A SAM steering committee was formed, comprising local NGOs such as Indiwara and rural banks, the Fishermen's Cooperative Society, politicians and local government. This became a nerve centre for both government and donor agencies. Efforts were made to encourage more community direction and participation in coastal resource management, to improve livelihoods, and to reduce activities detrimental to coastal resources.

As expected, changes to accounting language and rhetoric were also visible in the SAM projects. Contrary to the previous top-down regulatory approach, SAM plans were introduced as bottom-up strategies for managing coastal resources (Clemett *et al.*, 2004; Amarasinghe, 2006). It was expected that local communities or stakeholders would assume local-level responsibility for implementation and monitoring activities and participate actively in planning and management. However, governmental structures were still expected to facilitate communities in organising and engaging in resource management activities. Local-level organisations were also supposed to provide technical support and operate as mediators to help balance competing demands in resource management. Although budgetary management was still led by state-level technocrats, their work was indirectly observed and monitored by other stakeholders, such as local-level political leaders, officials and beneficiaries.

The SAM projects at Rakawa were generally required to produce periodic performance and accountability reports to the SAM committee, which then reported to the government unit and relevant donors' head offices. The committee had to explain and answer questions about "programme outcomes", including unintended and social outcomes such as changes in biological productivity, rates of resource degradation or depletion, livelihood conditions, the nutritional and health status of coastal residents, and other indicators of coastal resource conditions and human health and welfare.

Did these efforts bear any fruit for villagers? The Rakawa community was not entirely convinced by the changes brought about by the SAM projects. In fact, among the beneficiaries, there was a feeling that these projects, like government-dominated development projects, had essentially been captured by local elite and political leaders. They believed that the large fish *mudalalis* (merchant capitalists) and local politicians remained gatekeepers for these projects. A local fisherman remarked:

> *Lagoon and Fisheries Cooperative Societies are puppet organisations of the mudalalis. They control them and interfere with all the resource allocation decisions. They even represent and mislead SAM committee members. Patronage was the selection criteria for these projects. You must be allied with the mudalalis.*

Thus, those seeking alternative livelihoods due to their displacement from coral mining and lagoon fishing activities often became marginalised through a particular pattern of owning and accessing new resources.

When implementing the SAM projects in Rakawa, neither the SAM committee nor the donor agencies managed to bypass the influence of the elite and the fish merchants over SAM activities. As one villager remarked: *"Government and international NGO staff cannot enter our village without the assistance of the mudalalis and Cooperative Societies. As they lacked prior knowledge or acknowledgment of our cultures, these external people fell into this trap."* The idea of inclusiveness also dwindled because, as the interviewees commented, only allies of local political leaders, government and NGO officials, and *mudalalis* were represented on the SAM committee. In summary, neither reforms to development programmes nor market-based accounting produced the expected outcomes.

Local led Development: Participatory approach to control

Since the 2000s, the World Bank and its associated agencies have aimed to re-orientate LDC economies to conform to their new vision, namely a "globalisation and localisation" development strategy (for details, see World Bank, 1999). This resulted from the failure of neoliberal policies. The idea of "localisation" is also part of the overall agenda of "good governance" to complement market-based policies (World Bank, 1997). This development discourse has been sold to LDCs partly through conditions imposed in return for financial assistance (Chang, 2007). Localisation is rooted in prioritising the poor and women, conserving natural resources and the environment, engaging civil society, improving accountability and transparency, and upholding human rights (World Bank, 1997). It also aims to connect peripheral and core countries as part of the globalised world. These ideas are further elaborated in World Bank (1999)'s report:

> *"The ability of people to participate in making the decisions that affect them is a key ingredient in the process of improving living standards—and thus in effective development. But political responses to localization, such as decentralization, can be successful or unsuccessful, depending on how they are implemented." (p. 9).*

It went on:

> *"National governments have a leading role, but international organizations, subnational levels of government (including urban governments), the private sector, NGOs, and donor organizations all play vital supporting parts. These organizations are building the institutions—the formal and informal rules—that shape the way the processes of globalization and localization will evolve" (p. 11).*

Hopper *et al.* (2017) argue that this must be seen in the context of the Millennium Development Goals, established in 2000 by UN members and 23 international organisations for achievement by 2015. The new vision is tilted toward economic growth mainly through opportunity, empowerment/social capital and security by developing micro-enterprises and poverty alleviation projects (World Bank, 1996, 1998a, 1999, 2000). A new role for the state is envisioned, with increased accountability, responsibility and responsiveness to all citizens by strengthening poor people's participation in political processes, local decision making and global forums (World Bank, 1999). In addition, the World Bank expects to enhance security by preventing or managing economy-wide shocks, and providing mechanisms to reduce sources of vulnerability, build social capital, and remove social barriers that exclude women, ethnic and racial groups and the socially disadvantaged, as well as achieving both human and sustainable economic development (World Bank, 1998a, 2003a).

The new development discourses have introduced a new accounting rhetoric into World Bank reports. Extensive references to decentralised and participatory budgeting and decision-making processes based on accounting information are one of many examples in the World Bank's reports and studies. For instance, according to the World Bank (2003b, Ch. 9, p. 27):

> *Programs should not just monitor for physical and financial progress, but also consider quality of participatory processes and indicators of effectiveness of local institutions and economic impact of activities … Key actors at all levels should be rewarded for*

performance through objective evaluation based on clear criteria. For example, payments to intermediaries – and the level of funding of intermediaries – could be tied to their performance against indicators of access to service and of Community Based Organisations' institutional sustainability.

The budgeting helped to synchronize the elements of local reforms:

> *"…making decentralization a success requires taking a number of slow and difficult steps that create new regulatory relationships between central and subnational governments, transfer assets and staff to local levels, and replace annual budgetary transfers with a system of tax assignment and intergovernmental transfers" (*World Bank, 1999; p. 123*).*

Referring to public sector management control at local level the report stated:

> *"Revenues need to be decentralized at the same time as expenditures, so that finance follows function. A "hands-off" attitude when subnational governments default on their loans may be more important in controlling debt than the most comprehensive set of regulations and controls" (World Bank, 1999; p, 124).*

Notions such as "participation", "community", "localism" and "access to basic services" occur frequently in the reports. These developments have tended to inspire specific accounting practices. First, efficiency and project evaluation criteria include non-financial measures, such as the quality of participatory processes and the wider economic impact within local-level institutions. Second, changes to project performance reports and accounting systems ensure accountability to wider stakeholders, and especially aim to encourage downward accountability. Finally, performance analysis of single and comparative projects, periods and regions and performance targets/parameters are set for operational-level institutions such as the state, NGOs and grassroots organisations at the local level. The next sub-section examines the implications of the sudden shift in development discourses and accounting rhetoric in development projects implemented in Rakawa and Kalametiya.

Development projects (post 2000s)

The SAM projects in Rakawa continued as "second generation" projects that expanded their operation into various new locations, of which Kalametiya lagoon was one of the first. This second phase of SAM projects was fully funded by the ADB and other donor agencies. Funds for alternative livelihood development projects were allocated through a newly created local organisation called Kalametiya Community Development Foundation, which had representation from various governmental and community-level stakeholders. Local grassroots organisations approved by the foundation, such as the Kalametiya Fisheries Cooperative Society and Idiwara Bank, managed the micro-finance and alternative livelihood development projects. This new focus was meant to empower locally-operated institutions. For example, the local branch of the Idiwara Bank was supposed to use its banking-sector managerial skills to strengthen the village community. After some democratic consultations, targets were set for local-level institutions (in particular, Idiwara Bank and the Fisheries Cooperative Society) in order to assess their performance, such as numbers of loans and numbers of projects.

The micro-enterprise development project implemented in the village was expected to develop "self assessment" and "coping/governing mechanisms" among the villagers by training and developing them to "mitigate" their own risks. For instance, one of the project's activities (with assistance from donor agencies) was to offer training programmes to the villagers, especially those engaged in environmentally harmful resource use, to enable them to take up alternative self-employment activities such as eco-tourism, agriculture and animal husbandry. Technical aspects of the project, including business training and development, product testing and organising biodiversity task forces, were still assisted by various donor agencies, which were accountable to the SAM committee and the donors' head offices.

The SAM projects in Kalametiya brought about a significant change in emphasis and ideology. For example, alternative livelihood development projects under the SAM shifted toward "social capital" and the promotion of micro-enterprises from local resources, which fitted with the localisation ideology of the World Bank and associated agencies. Poverty alleviation through "micro-credit" was introduced as a strategy for coastal resource management, and it was imagined that the assetless poor would borrow money and mutually achieve their own progressive empowerment toward independent survival and self-management, without relying on vulnerable natural resources.

Changes were also visible in the accounting language and rhetoric. With the establishment of the Kalametiya Foundation, the government and donor agencies expected that transparency and good governance would be maintained through everyone's "participation" in democratic decision making and open public scrutiny on village issues, and that downward accountability would be established. The change in policy was also reflected in how funds were allocated. The new initiatives attempted to make people more entrepreneurial and to help them to self-manage their livelihoods.

Nevertheless, as the fieldwork revealed, the reality fell far short of expectations. Many fishermen were unable to secure loans because they could not offer appropriate collateral to the lenders. A young fisherman remarked:

> *I failed to obtain any financial support from the Idiwara Bank. How could I provide guarantors? Nobody would volunteer to take that risk. Everyone in the village knows that we are inexperienced in running a business.*

Many borrowers who were given support failed, for various reasons, to sustain their businesses. For example, almost all of the 40 micro-enterprises set up with loans granted by the Fisheries Cooperative Society and Idiwara Bank collapsed after a few months of operation. Also, high and subsidised costs and high rates of default made this kind of lending scheme unsustainable. As a result, most borrowers reverted to traditional economic activities mainly related to sea fishing (e.g. fish labour).

Further evidence suggests that the business training provided to these participants also failed to change local despots. For example, a villager grocer told us:

> *In Kalametiya, the people adapted to a spending culture. During peak fishing seasons, they overspend their money. During off seasons, they depend on informal credits from fish-mudalalis.*

An NGO official in the village stated:

> *It's not easy to change the fisherfolks' life in Kalametiya. I have noticed that every village youth has undergone business or technical training at least once or more. But, you can see they are still continuously engaged in fishing. None of the other businesses gives them incomes similar to the fishing (in peak seasons). But their free lifestyles do not encourage them to make any savings. In fact, they are not future oriented.*

Overall, the above case evidence for the period 1978–2006 shows the difficulties faced by the World Bank's coastal resource management and alternative livelihood development initiatives in local contexts. Rather than changing local people's lives, these practices and their outcomes made delivery of coastal resource management and alternative livelihood development untenable.

Discussion and Conclusions

Since its establishment in July 1944, the World Bank has played a "think tank" role in development discourses. Its activities have included constructing a specific language and vocabulary of development, creating legitimate ways of practising development, and arranging global society in its image. Its discourse construction and policy prescriptions have been closely associated with the world view of Western leaders and Washington-based elite policy thinkers and policy makers. This is embodied in the majority of influential academics and high-level staff, the US treasury and associated editorialists (Naim, 2000). In fact, high level-staff and influential economists, such as Robert McNamara (President), Gary Baker (Economist), John Williamson (Economist), Joseph Stiglitz (Chief Economist and Vice President), and James Wolfensohn (Group President), all played visionary roles in the formation of alternative discourses in the World Bank's history (e.g. Fine, 1999; Standing, 2000; Pender, 2001; Thomas, 2004). However, the nature of these discourses was openly and widely contested in internal battles among the World Bank's own staff (e.g. Joseph Stiglitz in the 1990s), externally with non-bank actors such as academics (e.g. Chambers, 1997; Annisette, 2004), and with those involved in implementing the projects in various fields. The global political economy, along with these wider debates, influenced the nature of the Bank's discourse (Bebbington *et al.*, 2004). The shift in discourse from a market-engendered order (market-directed development) to the public sphere (social capital and localisation) in the 1990s was a clear outcome of wider criticisms and debates between these actors in the development field.

This paper has demonstrated that the ideological shift in discourses was constructed and rationalised by accounting rhetoric, which had serious implications for development projects, as evidenced by the case studies. During the state-led development phase, development projects, financed by donor agencies including the World Bank, were closely linked with national plans, and were rationalised by accounting discourses such as fair resource allocations and centralised budgeting systems. With the guidance of foreign experts working on behalf of the World Bank and other donors, the state-level bureaucracy formulated the policies, and local-level and central government officers implemented them, often controlling marginalised communities and their resources. In this way, World Bank ideologies and discourses began to filter into the Rakawa and Kalametiya villages, and the development projects and programmes were then operated as a means of linking the state, development experts and local communities.

The rational control framework of development projects in the 1970s and earlier, inspired by development discourses of the time and based on a top-down approach, caused serious governance and implementation problems. Their only concern was to maintain compliance with budget limits and financial regulations, rendering the budget ineffective in changing realities in the coastal areas of Sri Lanka. Many villagers resisted pressure to change their livelihoods, as prescribed by development projects at that time, and went back to their original activities, including coral mining and lagoon fishing, rather than sea fishing. This is similar to Jayasinghe and Wickramasinghe's (2011) finding that subaltern communities in LDCs preserved and sustained their indigenous practices while resisting the World Bank's ideologies, supported by rational accounting rhetoric.

The World Bank saw this failure as a problem of management and governance. It was also argued that development agencies needed to re-articulate their development discourses along the lines of global capitalism. As shown by many studies in the 1980s, this was particularly evident as the UK and USA shifted their policies toward market economies based on neo-conservative ideology. During the 1990s, the World Bank imposed strict economic conditions when granting its loans, which included major policy and institutional reforms in borrower countries to support the free play of market forces and global capital inflows. The next generation of development projects, financed and advocated by the World Bank and other donor agencies, introduced decentralised management styles and greater involvement of various stakeholders, ensuring the strong presence of donors. More questions were asked about the development programmes and their outcomes in order to establish accountability. Accounting notions such as market-led controls, efficiency, decentralisation and transparency were underlying themes of the new management style in development projects in Rakawa.

Nevertheless, changes to management styles dominated by private-sector accounting technologies failed to bring success, as the villagers in Kalametiya and Rakawa continued to engage in lagoon fishing and coral mining. Many complained of a lack of transparency and legitimacy in the project design process. More importantly, local elites and political leaders continued to play a large role in the decision-making process. It is argued that market-based policies paid little attention to Sri Lanka's complex social relations and the state's tendency to act in the interests of dominant elites. Previous studies have shown that control problems emanated mainly from political intervention and patronage in Sri Lanka. The above story of failed development projects will be unsurprising to many (Uddin and Hopper, 2003; Hopper *et al.*, 2009): politicians and bureaucrats were aware of the threats to their power and patronage posed by the new initiatives (Cook, 1986; Cook and Kirkpatrick, 1988), and so resisted the changes. Relationships and motivations were more complicated than neo-classical theory envisaged, and it may have been beyond their scope to model them.

Development agencies recognised the need for wider and local stakeholders in development initiatives, and emphasised even greater local participation and empowerment in the decision-making process and resource allocations. The notion of social capital and the development of micro-enterprises informed the new generations of development projects implemented in Kalametiya. The empirical evidence shows that localisation ideas informed by accounting rhetoric, such as the bottom-up approach, seemed to play an important role in managing those projects. The new SAM strategy empowered locally-operated institutions. For example, the local branch of Idiwara Bank was supposed to use its banking-sector managerial skills to strengthen the village community. Nevertheless, the findings show that the projects, including micro-enterprises, failed to motivate the villagers to do something else. Donor agencies' field staff and local participants tended to blame each other. The new SAM projects tended to focus closely on socio-economic as well as legal institutional accountability and governance mechanisms (Lowry *et al.*, 1999). For example, local organisations were formally required to submit accountability reports on their performance in the village. In reality, downward accountability does not seem to have had any impact on the real issues, such as encouraging the villagers to engage in alternative livelihood projects. Complaints from villagers about receiving no resources for such projects became more widespread than before. Patronage became the main mechanism for resource allocation (Jayasinghe and Wickramasinghe, 2006, 2011). It was also argued that the patronage resource allocation process in the Fisheries

Cooperative Society and micro-entrepreneurs' decision-making process had slowed down the development of alternative livelihood projects (Jayasinghe, 2009). We found that, rather than fine-tuning socio-economic, legal and institutional accountability as envisaged by the World Bank's neoliberal development paradigm, accountability in practice tended to reproduce patronage politics and social inequalities leaving the villages and villagers at the same or worse position than before. The "development activities" seemed were not about them, compared to the various groups associated with the burgeoning aid industry inside and outside the country. Thus, the evidence shows that the ideological shift, along with changes in the accounting rhetoric, failed to account for the real complexity of local problems in those villages in Sri Lanka. Although important, focusing merely on management styles driven by the donor agencies' ideology seems to have brought little reward to the villagers, nor indeed to the policy makers.

Underlying the above debates is a more fundamental question regarding the political and economic effectiveness and nature of interventions by external agencies in LDCs such as Sri Lanka. We would argue that the World Bank's neoliberal policies succeeded only in widening domestic and international inequality, rather than alleviating global poverty (Chambers, 1995, 1997). Suggested reforms were often unsuited to local circumstances and dysfunctional. Articulations and re-articulations of development ideas and discourses equipped with accounting rhetoric also seemed too detached from the daily lives of populations in distant places such as Kalametiya and Rakawa. In contrast to the ever-optimistic claims of neoclassical development economists and proponents of market-based reforms, more radical political economists argue that they marked the further subjugation of LDCs (see Burawoy, 1985). Recent studies have found similar stories in Africa and elsewhere, where agents of international capital for accounting reforms have caused confusion in the systems, rather than order as expected (Lassou, 2017; Lassou *et al.*, 2018). Stories of unsuccessful interventions on many continents continue to mount up, yet the interventions never stop (Soobaroyen *et al.*, 2017; Hopper *et al.*, 2017). Continued use of alien accounting rationalisations further bolsters their existence and presence across all continents (Neu and Ocampo, 2007; Lassou, 2017; Burawoy, 1985).

Constructions of development discourses must resonate with local political rationality and the national context. The involvement of civil society must also reflect local actors and avoid, as Hopper *et al.* (2017, p. 142) put it, '*simply imposing Northern assumptions and practices that create mutually exclusive solutions: e.g. the state versus markets, state centralisation versus decentralisation to local organisations; civil society versus the body politic*'. Discourses must come to terms with the culture, customs and belief systems of locals. However external agencies may defend and rationalise the development discourses (whether using accounting or not), they remain meaningless to the context at which these discourses are targeted. Linking accounting rhetoric to local customs would perhaps gain better purchase with locals, rather than blindly importing "neutral" and "objective" accounting language from Western countries. In fact, we believe, failure to understand and connect with locals has more far-reaching consequences for LDCs than developed economies. The disappearance of "aid" worsened the situations of poor fishermen in Sri Lankan villages by enriching local elites with power and resources. Thus, justifying new development discourses through fashionable accounting rhetoric may win the battle in World Bank offices and the corridors of power, but will continue to fail on the ground. Both development and accounting policy makers must consider the political context, cultural conditioning and realistic means of implementation in order to be successful and create a new development discourse worthy of consideration (Hopper *et al.*, 2017).

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Table One: Documents studied and the link with Development Discourses

Main Documents	**Dominant Development Discourse**
World Bank (1978) "Development Priorities, Interdependencies and Poverty, by Region", *World Development Report,* Washington DC: World Bank.	State-led
World Bank (1981) 'National and International Adjustment', *World Development Report*, Washington DC: World Bank. World Bank (1996) 'From plan to market', *World Development Report*, Washington DC: World Bank.	Market-Led
World Bank (1999-2000) 'Entering the 21st century', *World Development Report*, Washington DC: World Bank.	Local-Led
Supporting Documents	**Dominant Development Discourse**
World Bank (1979) "Employment, Industrialisation and Urbanisation", *World Development Report,* Washington DC: World Bank. World Bank (1980) "Poverty", *World Development Report,* Washington DC: World Bank.	State-Led
World Bank (1981) 'National and International Adjustment', *World Development Report*, Washington DC: World Bank. World Bank (1982) "Agriculture and Economic Development", *World Development Report,* Washington DC: World Bank. World Bank (1994) 'Infrastructure for development', *World Development Report*, Washington DC: World Bank. World Bank (1996) 'From plan to market', *World Development Report*, Washington DC: World Bank. World Bank (1998) 'Knowledge for development', *World Development Report*, Washington DC: World Bank. World Bank (1998), *Public Expenditure Management Handbook*, Washington, D.C., the International Bank for Reconstruction and Development/ The World Bank, p.17-52	Market-Led
World Bank (2001) "Attacking Poverty", *World Development Report,* Washington DC: World Bank. World Bank (2003) 'Sustainable Development in a Dynamic World: Transforming Institutions, Growth and Quality of Life", *World Development Report,* Washington DC: World Bank. Word Bank (2011) Poverty net, Washington DC: World Bank, http://web.worldbank.org	Local-Led

World Bank - Independent Evaluation Group (2008) *"Public Sector Reform: What Works and Why? – An IEG Evaluation of World Bank Support",* Washington DC: World Bank. .	
Coast Conservation Department Documents (1978 – 2006)	

Table Two: Changes to Key Development Discourses and Accounting Practices/Languages at Different Phases of Global Capitalism

State Led Development	Market Directed Development	Local led Development
Development Discourse	**Development Discourse**	**Development Discourse**
Economic growth through industrialisation/modernisation	Economic growth and resource allocations through trade liberalisation and free markets	Economic growth through opportunity, empowerment and security through micro-enterprise and poverty alleviation projects.
State becomes the agent of development relying on state capital	Diminish the role of state in economy and weaken political interventions	Diminished role of state but building social capital, and removing social barriers that excluded women, ethnic and racial groups and social disadvantaged
Macro economic planning to co-ordinate and maximise development via state ownership	Maximise development via reforms and private ownership and improved performance through commercial planning and control.	Create economic opportunities and power through equitable growth, better access to markets, and expanded assets.
Accounting Practices/Languages	**Accounting Practices/Languages**	**Accounting Practices/Languages**
Public sector auditing and accountability through financial reporting to state bodies	Auditing and accountability via external reporting to shareholders	Emphasis on wider accountability via reporting to various stakeholders such as donors, state and civil society.
Centralised budgeting and equitable resource allocations to ministries, departments/corporations through public treasury.	Emphasis on commercial budgeting and market based resource allocations even in public and NGOs	Received emphasis on delegated and participatory approach to budgeting and resource allocations in public sector and NGOs
Performance evaluation and control relying on bureaucratic and hierarchical set of rules	Performance evaluation and control relying on financial criteria such profitability targets, return on investment etc.	Financial criteria continued for performance evaluation and control but based on wider consultations. Performance analysis of single and comparative projects, periods and regions. Setting performance targets/parameters for operational level institutions such as state, NGOs and GROs.