



**Accounting, Accountability and Global Development:
Key perspectives**

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Accounting, Accountability and Global Development: Key perspectives

Abstract

Purpose:

This paper provides a review and reflection on the contributions of the special issue papers on accounting, accountability and global development.

Design/methodology/approach:

The journal review approach is adopted to identify the emergent themes, contributions and potential for future studies from the prior literature and accepted papers.

Findings:

The findings from the selected papers represent three emergent inter-related themes on accounting, accountability and development: i.) financialization and ‘intellectual’ colonization of the developed world; ii.) the nexus between the Western world/epistemic community and the local elites; and iii.) the ‘resistance’ against the above through exploring the role of state and local actors in securing better life-chances for the people and the environment in emerging economies.

Research limitations/implications:

This paper implicates observations and directions for future research in accounting, accountability and development in emerging economies: (i) success vs failure of development initiatives, (ii) successful ‘resistance’ and emancipation, (iii) role of State in the development discourse, and (iv) COVID-19 and ‘new normality’.

Originality/value

This special issue papers problematise and extend the knowledge on accounting, accountability and development, particularly in relation to emerging economies and provides a way forward.

Key words: accounting and development, emerging economies, financialization, colonisation

1. Background

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3 The changing landscape of global development challenges warrants a closer interaction
4 between diverse constituents, practices and policies to deliver sustainable results. This opens
5 up a great scope for newer and alternate perspectives on accounting and accountability to
6 mainstream development activities. This special issue seeks to rethink the alternate
7 perspectives on accounting, accountability and global development in diverse settings. In the
8 introduction, we synthesize the related literature onto three strands. Firstly, the role of
9 accounting language and technology in establishing public accountability as part of the debates
10 on ‘good governance and development’, including transparency, participation and inclusion
11 (Neu et al., 2009; Hopper et al., 2009, 2012; Jayasinghe and Wickramasinghe, 2011;
12 Jayasinghe & Uddin, 2019). Second, the research related to the government and NGO-led,
13 large-scale social accountability programs that strengthen the communities' ability to improve
14 service delivery (Arun & Annim, 2010; Fiala & Premand, 2018; Goddard, 2020; Arun et al.,
15 2020; Jayasinghe et al, 2020c). The debates on learning (Arun et.al, 2020) and collaborative
16 (Jayasinghe et.al, 2020c) accountability perspectives emerged as a way forward to good
17 governance in emerging economies. Third, the role of critical accounting research in analysing
18 broader global events such as colonization and industrialization in dividing countries that either
19 belongs to the proverbial ‘first’ or the ‘third’ world with the former enjoying enormous
20 financial and cultural power over the latter (Neu et al., 2009; Hopper et al., 2009, 2012; Lassou
21 and Hopper, 2016; Jayasinghe & Uddin, 2019; Lassou et al., 2019; Jayasinghe et al., 2020a;
22 2020b). Even after a massive development of the financial sector, the unravelling of the
23 complexity of financial products and markets remained as a major concern regarding the
24 financialisation process and a vast majority of the world’s population is still struggling for
25 access to financial markets and products (Arun, 2016). It is obvious that the power differentials
26 continue to affect the lives and environment of the habitants of the ‘third world’ or developing
27 countries even in the post-colonial era (Lassou and Hopper, 2016; Lassou et al., 2019).

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48 The later research engages with the debate on the discourses of development and its roots in
49 the asymmetrical power relations between developed and developing countries which are
50 perpetuated through the financial, technological and intellectual colonization of the developing
51 world by the advanced Western economies (Jayasinghe & Uddin, 2019; Junaid et al., 2019;
52 Jayasinghe et al., 2020a). Lassou and Hopper (2016) and Lassou et al. (2019) argue that the
53 colonisation makes things worse by forcing millions of people to live in abysmal social,
54 economic and ecological conditions in the developing countries is the nexus of the ‘local elites’
55 of the ‘developing’ countries with financial interests of the developed world. Moreover, these
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3 studies criticise the controversial role of powerful ‘epistemic community’, i.e. both
4 international and local professional accounting bodies, who advocate the global accounting
5 reforms in emerging economies under the notion of good governance (Jayasinghe et al., 2020a).
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7 Their work also highlights some pragmatic resistance surfaced from the state, i.e. local
8 governments (e.g. Jayasinghe et al., 2020a) and also local community members (Jayasinghe et
9 al., 2020b). These findings thus indicate the importance of the state’s role in emerging
10 economies to stand against the onslaught of corporate and technological power of the
11 developed world and its alliance with ‘epistemic community’ and local elites. Apart from the
12 state, an important role played by local community/stakeholders who are enlightened enough
13 to ‘resist’ against the financialization and intellectual colonization of the developed world and
14 the power of the local elites (e.g. Jayasinghe et al., 2020a; 2020b).
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24 Overall, these recent literatures signpost that any critical discussion on accounting,
25 accountability and development needs to encompass; a) financialization and ‘intellectual’
26 colonization of the developed world; b) the nexus between the Western world/epistemic
27 community and the local elites; and c) the ‘resistance’ against the above through exploring the
28 role of state and local actors in securing better life-chances for the people and the environment
29 in emerging economies. All papers in the current special issue, in their ways, explore these
30 three themes and the role of accounting and accountability therein.
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38 **2. The contribution of this special issue: three emergent themes**

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41 This special issue was linked with the ‘accounting and accountability in emerging economies’
42 conference held in University of Essex, UK in June 2019. Out of a large number of submitted
43 articles by conference participants and others, six articles were selected based on the academic
44 quality and their relevance to the special issue themes. These accepted articles were drawn
45 upon a wide range of theories and/or conceptual frameworks, e.g. regulatory capture, archetype
46 theory, hegemony theories, historical institutionalist theory and engage with different, but in
47 many ways connected issues, e.g. intellectual hegemony, development of accounting
48 profession, corporate environmental accountability, PPP accountability and social audit
49 pertinent to the field of accounting, accountability and development in emerging economies
50 across the world. This section presents the emergent themes and reflections from these selected
51 papers.
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2.1 Financialization and intellectual colonization

The article co-authored by Saiful Alam, Seuwandhi Ranasinghe and Danture Wickramasinghe gives a classic account of how developed countries establish a conceptual or discursive ‘hegemony’ over developing countries. The paper gives an account of how one methodology of carrying out accounting and accountability research acquired a hegemonic status in Bangladesh and Sri Lanka. The intellectual colonization starts with the financial and technological advantage that developed countries, in this case, US had over these two developing countries. The financial and technical aid that comes from US universities in setting up educational institutions such as Institute of Business Administration (IBA) Dhaka laid the foundation of this intellectual colonization. The doctoral scholarships given to faculty members of Universities in developing countries is another mechanism through which this conceptual colonization is established and reinforced. As a result, “most accounting and management researchers from local universities in these countries are blindly bombarded with positivistic traditions”, the same traditions that dominate the US higher education. As a result, the faculty members in these countries become completely unaware of alternative traditions of research and the benefits that can accrue from following these traditions to develop new knowledge.

Another example of intellectual hegemony of developed countries over developing economies is given in the paper by Richard H. Macve about development of accounting profession in China. Developed in the western world, the institution of an ‘independent’ accounting profession, shapes global accounting practices through a carefully knit system of practices, enacted by powerful players. This system includes creation of knowledge e.g. accounting standards through international bodies such as International Accounting Standards Board (IASB), imparting this knowledge to aspiring accounting students through development of professional accounting bodies such as The American Institute of Certified Public Accountants (AICPA) and Institute of Chartered Accountants in England and Wales (ICAEW) that act as gatekeepers of accounting knowledge, and the enforcement of this knowledge through large international accounting firms *aka* ‘the big four’. The control of this accounting knowledge, developed in the West, is so immense that almost all developing countries have mimicked the system to ensure their legitimacy and survival in the global economy. China, which is arguably the most powerful player, in the global economy, could also not insulate itself from the

conceptual grip of the ‘global’ accounting profession. The development of Chinese Institute of Certified Public Accountants (CICPA), the presence of big four accounting firms in China and the involvement of China in global accounting standing setting bodies is a testament of the conceptual power of the international accounting technology.

As opposed to intellectual colonization, financialization takes a more direct approach. Developing countries are critically dependent on foreign direct investment through multi-national corporations. They bring with them the promise of economic prosperity for the middle class and the associated “trickle down” effect for the poor and the working classes. Against this promise, these multi-national corporations pillage profit out of these developing markets with little regard to the environmental damage they cause during the process. It is difficult for developing countries to prevent them from environmental destruction because of the enormous economic and political clout of MNCs.. Elaborating such issues, Abdurafiu Noah, Pawan Adhikari, Babafemi Ogundele, and Hassan Yazdifar’s paper describes how international oil companies violate Nigerian environmental safety regulations in the form of oil spillage etc but still get away from being penalized. “It is becoming a common practice in Nigeria for multi-national companies (MNCs) to influence the judiciary and public servants mobilising their political connections”. Jean Mutiganda, Matt Skoog and Giuseppe Grossi’s paper explains how PPPs work as a mechanism for ensuring accountability between contracting parties, particularly when the national authorities reacted proactively to international donors and local population. Although the process of setting up PPPs is revolutionary at the national level, the logistical and professional capacity constraints makes it evolutionary at micro levels.

2.2. The Nexus between the developed world and the local elites

While the relationship between the developed and developing countries is an important factor that impedes the human, social and ecological development of the developing countries, the role of their local elites is also very important in perpetuating the economic and discursive exploitation of the local population (Jayasinghe and Wickramasinghe, 2011). These local elites are invariably slaves of the political and economic ideology churned out through the ideological state apparatus in developed world. At the same time, local elites position themselves in a way that they draw material interests from this ideological subordination as well. Many papers in the special issue touch upon this symbiotic relationship between the local elites and the developed world.

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5 In the paper by Saiful Alam, Seuwandhi Ranasinghe and Danture Wickramasinghe describe
6 the role of senior accounting professors in perpetuating one research methodology that they
7 had acquired during their doctoral studies in the US. The professors also draw material gains,
8 including perks and privileges from this hegemony as well. Emergence of alternative
9 methodologies will diminish their prestige and corresponding perks thus supplying them with
10 material reasons to 'kill' all efforts that are aimed at proliferating alternative research
11 methodologies. The role of Chinese accounting professionals in Richard H. Macve's paper,
12 who had in the past, worked with one or more of the 'big four' accounting firms in the West
13 were also similar. Their prior experience not only helped them in bringing 'big four' accounting
14 firms to China; but develop other similar, large sized accounting firms thus gaining material
15 benefits from their cultural capital created while working in the developed world.
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26 Akhila Chawala's paper catalogues how the local political elites collude with corrupt public
27 sector officials to siphon out money from Mahatma Gandhi National Rural Employment
28 Guarantee Scheme (MGNREGS), a nation-wide social services workfare program. "As a
29 result, billions of public funding became unaccounted, with [locally elected politicians]
30 consistently found to have approved fictitious projects, fabricated demands for work and funds
31 through fictitious muster rolls, ghost workers and other widespread corrupt practices". The
32 local elites maintained their power through "intimidation, coercion, and violence tactics,
33 reportedly even murder of those voicing discontent".
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41 Local elites not only include the powerful politicians but also officials sitting in other
42 institutions of the state, for example, the judiciary. Abdurafiu Noah, Pawan Adhikari, Babafemi
43 Ogundele, and Hassan Yazdifar's paper reports, how the judiciary and the government officials
44 were all compromised due to the "the widespread elite corruption in the country", courtesy of
45 bribes given by powerful global corporations. The fourth pillar of the state, i.e. the media was
46 also charmed by the economic benefits that multinational corporations bring to the media
47 owners in the form of advertisement revenues, rendering them 'toothless watchdogs'.
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55 **2.3. Resisting the colonization: The role of state, local actors and agencies**

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58 Third most important theme in the selected papers is the 'resistance' put up by the state and
59 some local actors, giving us the optimism that all is not lost in the development struggle. The
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3 papers highlight the role of development agencies in strengthening the state and enlightening
4 the local actors to stand up against the development challenges wrought through the nexus of
5 the global capital and local elites. The strongest development ideology of the developed world
6 is the liberalization and privatization of economy and the increased role of markets and private
7 players to bring economic prosperity to all classes (Jayasinghe and Uddin, 2019). In most cases,
8 the developing states seem to give in to the powerful discourse with resulting consequences for
9 the citizens which are not always pleasant.

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17 Papers selected for the special issue, i.e. the papers by Richard Macve (on China), and Sandar
18 Win and Alexander Kofinas (On Myanmar) give accounts of how states have been able to
19 absorb the discourse and then ‘mould’ it in a manner that serves their ‘national interests’.
20 Richard Macve’s paper explains how the Chinese government, for example, developed an
21 indigenous accounting profession, apparently on Western lines. The role of CICPA, the
22 involvement in the international accounting standard setting bodies and the welcoming of the
23 ‘big four’ accounting firms in the country are all steps that seem to mimic the development of
24 accounting profession in the developed world. However, Chinese state have also ‘moulded’ the
25 accounting profession to serve the Chinese ‘national interests’. For example, rather than being
26 independent, accounting profession comes under the Chinese state control. Similarly, the
27 Chinese are keen on developing large accounting firms of Chinese origin rather than relying
28 on the ‘Western big four’ firms. These measures are meant to protect the Chinese state
29 corporations, add to the international stature of China and to ensure that an essentially capitalist
30 economy grows under the control of a socialist regime. Similarly, Win Sander and Alexander
31 Kofinas’s paper analysed how Myanmar government liberalized the banking industry and
32 allowed many private banks to operate in the country; but behind the veneer of liberalization,
33 “the government used both state-led and market-led controls to emulate and retain the socialist
34 banking model”. These measures were necessary to keep government control on economy for
35 political reasons as well as for pragmatic governmental purposes, for example, to use banks to
36 finance governmental budget deficits. In many cases, the governmental budget deficits in
37 developing countries arise because of the governmental subsidies to the underprivileged
38 classes; a practice which is frowned upon by international development and finance agencies
39 that provide financial assistance to developing countries.

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The special issue papers catalogue cases where the state and individual initiatives have been
able to cut through the influence of locally “entrenched” powerful actors to bring the benefits

of development to the masses. Akhila Chawala's paper, for example, explains the role of a governmental Social Audit program to break the hegemony of local politicians and corrupt officials to bring the benefits of a social program to the "dis-enfranchised" rural citizens in the Andhara Pradesh state of India. Similarly, aided by the World Bank and the UNICEF, as explored by Jean Mutiganda, Matt Skoog & Giuseppe Grossi's paper, the role of accountability mechanisms evolved in the implementation of PPPs to deliver water to local population in an East African country. The authors suggest that while the PPP model was instantly implemented by the central government on the pressure of development agencies; the local experiences led to evolving accountability mechanisms that over the years, overcame most of the challenges faced by the citizens in the initial years of the implementation of the program. Saiful Alam, Seuwandhi Ranasinghe and Danture Wickramasinghe's paper also illustrates how individual professors were able to "penetrated the hegemony [of one paradigm of] accounting and management control research in their countries by bringing alternative research methodologies to the Universities through the use of their British doctoral degrees and workshops inviting prestigious British university professors who are experts in these alternative methodologies.

3. Observations and directions for future research

The findings of these articles broadly explored how the Western world and the local elites together engaged with financializing and 'intellectually' colonizing emerging economies. Few of these papers also highlighted some form of 'pragmatic resistance' by emerging economic states and local actors against these powerful forces. Their empirical findings and contributions to literature implicate several opportunities for further research in accounting, accountability and development in emerging economies.

3.1 Success vs failure of development initiatives

A few papers in the special issue papers by Sandar Win and Alexander Kofinas; and Jean Mutiganda, Matt Skoog and Giuseppe Grossi catalogue the 'success' of development initiatives while Abdurafiu Noah, Pawan Adhikari, Babafemi Ogundele & Hassan Yazdifar's explains a case of 'failure'. We suggest researchers to explore the reasons that lead to some development reform cases getting classified as success while others as failure. We would also suggest that research design is of utmost importance here. Given so many players involved in the development initiatives; the state, international development partners, and various sections of

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3 the community; success or failure may become a fluid label. For example, the paper by Jean
4 Mutiganda, Matt Skoog and Giuseppe Grossi analyses the PPP model to operate rural water
5 infrastructure program and consider this program to be a success story, relies on analysis of
6 documents obtained from the government, the UNICEF and the World Bank. A comparative
7 case analysis where one development program is simultaneously implemented in two different
8 states of a developing country with divergent outcomes can prove to be a very useful empirical
9 site in teasing out the success or failure issues better.
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15 16 17 **3.2. Successful ‘resistance’ and emancipation**

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20 In the development context where a group of actors are able to successfully resist the
21 development discourse propagated by the developed world, we would suggest taking a more
22 reflective approach. A truly hegemonic discourse may strip the hegemonized of the cognitive
23 grounds to stand on and resist the hegemonic discourse. For example, in Saiful Alam,
24 Seuwandhi Ranasinghe and Danture Wickramasinghe’s paper, the actors describe how they
25 were able to overturn a hegemonic accounting research paradigm wrought through the US
26 universities by using their doctoral education and research status acquired in the UK. While
27 the researchers are justified in classifying this as a “penetration of existing hegemony” and
28 “attempts towards some emancipatory potential”, an alternative standpoint may suggest that
29 the authors are also hegemonized by research paradigms practiced in the Western universities.
30 A truly emancipatory education which corresponds with the local values and has the potential
31 to create new and indigenous knowledge is probably still possible; but the contours of that
32 knowledge paradigm are not accessible to us, thanks to the hegemonic world of Western
33 knowledge that we all breath in. Nonetheless, successful resistance against the discursive grip
34 of the developed world and the discovery of authentic and indigenous knowledge traditions of
35 the developing countries is a meaningful pursuit that brings new conceptual vocabulary to the
36 development discourse.
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51 **3.3. Role of State in the development discourse**

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54 The papers in the special issue shed light on the complex and dynamic role of the state vis-à-
55 vis development. The papers portray the state to be ‘caring for the citizens’, ‘capitulated before
56 the capital power’, ‘cunning to co-opt the neo-liberal discourse and then re-mould it’, and
57 ‘conniving with the local elites’ (e.g. Akhila Chawala’s paper). All these diverse roles and
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3 conflicting behaviours are at once puzzling, and at the same time, provide opportunities for
4 development researchers to theorize it afresh. How does the state perform its role vis-à-vis the
5 citizens, local elites and the global capital? What brings mutations to these roles? Are these
6 mutations a function of internal make-up of the state or the external contingencies that it has to
7 confront? All these are important questions which will help in taking the development debate
8 further, especially with respect to the accountability of the state.
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14 15 **3.4. COVID-19 and ‘new normality’**

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19 When the call for special issue on accounting, accountability and development of emerging
20 economies went out, those were markedly different times than the one we are living in now. In
21 a space of less than a year, the humanity has faced a challenge it had never experienced before.
22 The deadly outbreak of corona virus has caused a large-scale human and economic destruction,
23 e.g. loss of human lives, increase in unemployment and poverty, without any regard to the
24 religion, race, geographical region or the stage of economic development of the country
25 (Vandoros, 2020; John Hopkins University, 2020). The pandemic outbreak has sent a stinging
26 reminder to the humanity about our common interests and vulnerabilities and the common
27 values that bind us together. These common and core values such as care, compassion, and
28 fairness have been strongly undermined by events of the last two centuries. Catastrophically,
29 many global states have failed to handle the magnitude of COVID-19 disaster, as their public
30 institutions found struggling to ‘adapt’ its existing institutional orders and logics to face this
31 ‘new normalcy’. The external shocks of COVID-19 thus created many governmental
32 governance, accountability and financial resilience issues within emerging economies and
33 highlights the need to develop a collaborative approach at the regional level particularly in
34 developing financial resilience across the region (Upadhaya et al., 2020). The future
35 accounting, accountability and development research in emerging economies therefore need to
36 focus their attention into this ‘new normalcy’ of post-COVID context and explore the
37 challenges these countries would be facing when rebuilding their public and private institutions
38 to suit with new global and national political economic orders.
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