



**Public sector accounting in emerging economies: a review  
of the papers published in the first decade of Journal of  
Accounting in Emerging Economies**

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# Public sector accounting in emerging economies: a review of the papers published in the first decade of Journal of Accounting in Emerging Economies

## 1.Introduction

This is a review of the papers on public sector accounting in emerging economies (EE) as published in the first decade of 'Journal of Accounting in Emerging Economies' (JAEE). The public sector consists of a significant proportion of Gross Domestic Product (GDP), not least in EE, producing and delivering services such as health, education, public transport, public utilities and security (Adserà and Boix, 2002; Herrera and Muñoz, 2019). The public sector is also the largest employer in EE due to the limited presence of the private sector in the economy. As envisaged by international financial institutions' data, government consumption in developing countries as a percentage of GDP has been in the range of 40% to 76%, in contrast to an average of 25% in OECD countries (Rodrik, 2000). Government consumption comprises public goods and merit goods (Fiorito and Kollintzas, 2004). The former ~~include~~includes, for example, defense, public order and justice, whereas the latter includes health, education and other services that could also be provided by private entities. The COVID-19 pandemic clearly demonstrates the importance of the public sector, as governments all over the world are now offering short and long-term support packages to prevent an economic collapse and safeguard lives and livelihoods of their populations.

The importance of the public sector has given rise to a substantial interest in public sector accounting research (Lapsley and Miller, 2019). Reviews on public sector accounting in general are increasing; see for example Broadbent and Guthrie (1992, 2008), van Helden (2005), Goddard (2010), Jacobs (2012) and Hopper and Bui (2016). The reviews by Abdul-Rahaman et al. (1997) and van Helden and Uddin (2016) more specifically cover public sector accounting research in EE. More recently, Lapsley and Miller (2019) have reviewed papers published between 1998-2018 in four leading accounting journals – AOS (Accounting, Organizations and Society), AAAJ (Accounting, Auditing and Accountability Journal), CPA (Critical Perspectives on Accounting) and FAM (Financial Accountability and Management). The study points to the ascendancy of neoliberalism and NPM (New Public Management) reforms, despite persistent criticisms, continued over-exaggeration of the perceived benefits of accrual accounting, and an increasing use of theories and theoretical

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3 pluralism. That NPM is still very much alive is also evident in the work of Funck and  
4 Karlsson (2020), who reviewed NPM in international top-tier public administration journals,  
5 i.e. JPART (Journal of Public Administration Research and Theory), PAR (Public  
6 Administration Review), PA (Public Administration), IRAS (International Review of  
7 Administrative Sciences) and PMR (Public Management Review). More recently,  
8 Schmidhuber et al. (2020) reviewed research on International Public Sector Accounting  
9 Standards, focusing on three issues: the antecedents of IPSAS adoption; the implementation  
10 of accrual accounting based on IPSASs; and the outcomes of IPSAS adoption. Their study  
11 demonstrates a continued debate across countries with regard to the benefits and drawbacks  
12 of adopting IPSASs, as well as the limited presence of qualitative and critical work in public  
13 sector accounting. Steccolini (2019) outlines both the bright and dark sides of NPM; while  
14 NPM has triggered a significant rise in public sector accounting scholarship, it has also  
15 narrowed the scope of public sector accounting research, thereby calling for a shift in  
16 attention from the public sector to publicness. However, JAEE, as a specialised journal for  
17 EE over the last decade, has been excluded in all such reviews. A review of public sector  
18 accounting research in this journal is therefore relevant and timely important~~desirable~~.

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32 Two specific objectives are addressed in this review of PSA (public sector accounting)  
33 research published in the JAEE: first, to take stock of this research in terms of countries,  
34 accounting sub-disciplines, paradigms, theories and methods; and second, to analyse PSA  
35 papers in JAEE according to the extant knowledge as revealed by two recent reviews of PSA  
36 research.  
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42 This paper builds on and adds to earlier reviews on PSA in EE by Abdul-Rahaman et al.  
43 (1997) and van Helden and Uddin (2016). The review by Abdul-Rahaman et al. (1997)  
44 covers the same research domain as our review, i.e. PSA in EE, and roughly concerns the 20  
45 years preceding 1997, when research in this domain was scarce. The review by van Helden  
46 and Uddin (2016) concerns a smaller research domain – management accounting– than our  
47 review, covering the years 1996-2015, and points to an increasing interest of the research  
48 community in this domain. Abdul-Rahaman et al. (1997)'s review warns against the all too  
49 easy adoption of reforms instigated in the Western developed world into the realm of  
50 developing countries, while the review by van Helden and Uddin (2016) claims that the  
51 reform views of the Western world about developing countries have changed in the course of  
52 time, especially by recently including elements of local participation by the latter group of  
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3 countries, in addition to NPM-like reforms. Both reviews also differ in their assessment of the  
4 use of theories in the reviewed research. While Abdul-Rahaman et al. (1997) signal a serious  
5 lack of theorisation, van Helden and Uddin (2016)'s review shows the application of a wide  
6 range of theories, including economic and institutional theories, although almost half of the  
7 reviewed papers was still purely descriptive.  
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13 The remainder of this paper is structured as follows. Section 2 reviews the research according  
14 to several types of classifications. Section 3 develops a framework for an in-depth analysis of  
15 the research. This analysis is conducted in section 4. ~~The final~~ section 5 concludes the paper  
16 and gives directions for future research.  
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## 22 **2. Taking stock of the research**

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25 This section shows the categorisations of papers about public sector accounting in EE  
26 (abbreviated to PSA in EE) as published in JAEE's first decade, according to countries,  
27 accounting-subdisciplines, paradigms, methods and theories. But first we justify the design of  
28 the review – including the way in which reviewed papers were assessed, categorised and  
29 analysed .  
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### 36 **2.1 Review design**

37 All papers published were read and assessed by at least two authors. The assessments resulted  
38 in a written note about each paper, containing the official abstract, clarifications about the  
39 paper's content, their categorisations and further comments by the assessors. The  
40 categorisations are largely similar to those of earlier reviews on public sector (management)  
41 accounting (Broadbent and Guthrie, 1992; van Helden, 2005; Goddard, 2010; Hopper and  
42 Bui, 2016) and a more specific review directed to public sector management accounting in  
43 EE (van Helden and Uddin, 2016). The review by van Helden and Uddin (2016) reflects on  
44 the changing development discourses of international organisations, but their focus has been  
45 on market-led development, NPM and management accounting, given the still limited work  
46 on localisation-led development. Their study discusses how the neoliberal NPM ideology has  
47 been stretched by international organisations, adding the notion of 'social  
48 capital/empowerment/accountability' and corroborating them with accounting techniques  
49 such as participatory budgeting. Very few accounting studies had dealt with such localised  
50 accounting and budgeting techniques at that time.  
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5 Pre-defined classes were applied for most categories in this review paper: accounting-  
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Pre-defined classes were applied for most categories in this review paper: accounting-subdisciplines include management accounting, financial accounting and accounting information systems; methods include qualitative methods (especially case-field studies), quantitative research (based on large data sets of archives or surveys) and literature reviews; theories can be economic (such as agency theory), social (such as neo-institutional sociology) or critical (such as Habermassian or Bourdieusian); and paradigms can be either positivist, interpretive or critical. For categorising countries and local context, no pre-defined classes were applied. Local context, which will be part of our analysis in section 4, was included because earlier reviews on PSA in EE pointed to the importance of this aspect (Abdul-Rahaman, 1992; van Helden and Uddin, 2016).

The reviewed papers are listed in Appendix I and the categorisations of these papers are in a separate data base of paper summaries and assessments, to be published in ResearchGate; a summarising table is attached as Appendix II to this paper. References to JAEE papers that are part of the review will be marked with an \*.

The total number of papers published in JAEE over the years 2011-2020, not including editorials and announcements, amount to 174. The number of papers on PSA in EE is 18, so approximately 10% of the total number of papers. This is quite low – i.e., a public sector share of 10% – given the size of government consumption in EE, which ranges between 40% and 76% of total consumption (see section 1). So, ~~there is a world to win for this clearly envisages the need for attracting more PSA research in JAEE in publishing public sector accounting research~~, although there has been a slightly upward trend in this domain over the years 2011-2020.

## 2.2 Countries

The countries of origin of the research are Africa (nine papers), Asia (five papers) and Europe (four papers). Asian countries of origin are mainly South and South-East (Bangladesh, Indonesia, Nepal and Sri Lanka) and one middle East (United Arab Emirates). Half of the African papers originate in Tanzania, which is a striking outcome; the other African research sites are Ghana, Ghana/Benin, Morocco, Uganda and Zambia. The four European countries featuring in the journal are Russia (twice), Estonia/Lithuania and Cyprus. Papers from the South American continent are absent. This also holds for research originating

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3 in the South-Pacific Islands. The African and Asian countries are less developed economies  
4 with the exception of the United Arab Emirates, a high-income country; the European  
5 countries represented in the journal are fast growing economies.  
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### 10 **2.3 Accounting sub-disciplines**

11 A relatively large proportion of the papers (ten) address management accounting issues, of  
12 which performance management and budgeting are almost equally covered while costing is  
13 not covered at all. Six papers discuss financial reporting issues, especially the adoption of  
14 accrual accounting or IPSAS-based cash accounting, in addition to more general themes such  
15 as information needs and the quality of financial reporting. The two remaining papers are  
16 about accounting systems, including the role of strategic management and accounting in so-  
17 called EDPs (Economic Development Plans) and the role of accounting in ERP (Enterprise  
18 Resources Planning). Many papers in this review investigate accounting tools inspired by  
19 NPM-like reforms, as will be further explicated and elaborated in sections 3 and 4.  
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### 29 **2.4 The nexus paradigms-methods-theories**

30 Figure 1 gives an overview of the relative importance of the papers in terms of paradigms,  
31 methods and theories. Before giving an interpretation of the findings, some clarifying  
32 remarks about the associations between paradigms, methods and theories will be made (see  
33 also Hopper and Powell, 1985).  
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39 Under the positivist paradigm, the testing of hypotheses based on large data sets mostly  
40 requires statistical or econometric methods (i.e., quantitative research) in which the  
41 significance of relationships between empirical phenomena can be established. Both the  
42 interpretive and critical paradigms usually rely on qualitative research in the form of case and  
43 field studies, because an in-depth analysis of the specifics of particular empirical settings  
44 requires studying a rich variety of empirical phenomena (Baxter and Chua, 2003; Parker,  
45 2012). Theories are also connected to paradigms in combination with research methods. The  
46 positivist paradigm combined with quantitative methods is mostly intertwined with theories  
47 that formulate hypotheses about an 'idealized world'. Contingency theory, for example,  
48 assumes a 'best fit' between context (e.g. stable versus dynamic) and the accounting  
49 repertoire (e.g. tight-financial versus loose-non-financial controls respectively) (see Lawrence  
50 and Lorsh, 1967; Otley, 2016). Contrasted to this, the interpretive and critical paradigms  
51 combined with qualitative research methods are often associated with theories that point to  
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3 certain abstractions of or constructs underlying empirical phenomena ~~that help to understand~~  
4 ~~these phenomena~~. For example, social theories highlight the values and norms of diverging  
5 social groups, such as indigenous versus post-colonial values in the theory of Ekeh (1975)  
6 and neo-institutional sociology (DiMaggio and Powell, 1983). The critical paradigm in  
7 particular relies on theories that mobilise arguments relating to power, domination,  
8 inequalities and societal change. For instance, Bourdieu's (1986) practice theory consisting of  
9 field, habitus and capital, discusses the domination and symbolic violence that result from an  
10 unequal distribution of resources in the society.  
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19 Figure 1, which presents an overview of the papers in terms of paradigms, methods and  
20 theories, gives rise to some remarkable observations. First, critical research is completely  
21 absent in this review. However, various papers comprise 'critical elements', such as the  
22 impact of power of actors in enforcing certain accounting innovations (e.g., Goddard and  
23 Mkasiwa, 2016\*; Hassan and Mouakket, 2018\*), or the failure of the accounting repertoire to  
24 improve the position of less privileged groups (Jayasinghe and Uddin, 2019\*). Second, the  
25 interpretive paradigm combined with qualitative methods is dominant over the positivist  
26 paradigm associated with quantitative methods, with 12 and 6 papers respectively-. This is a  
27 striking outcome given that Ashraff et al. (2019, p. 10) observe that 90% of the papers  
28 published in JAEE rely on quantitative research methods which are associated with a  
29 positivist paradigm. PSA in EE studies are probably more nested within the traditions of  
30 public sector accounting research in general than in accounting research in EE. Reviews of  
31 public sector accounting research point to a dominance of qualitative studies (van Helden,  
32 2005, p. 108), although this especially holds for European and Asian-Pacific research and not  
33 for US-originated research (Goddard, 2010, p. 80). Third, literature reviews are absent in  
34 JAEE's first decade. Fourth, a large majority of the reviewed papers – 16 from 18 – are  
35 informed by theories, while both a review of public sector accounting research (Jacobs, 2012)  
36 and a review of papers published in JAEE in general (Ashraff et al., 2019) point to large  
37 numbers of descriptive papers that do not rely on any theory. A large variety of theories are  
38 used in the reviewed papers. Neo-institutional theory (NIS) is relatively important, which  
39 resonates with other reviews of public sector accounting (van Helden, 2005; Goddard, 2010;  
40 van Helden and Uddin, 2016). However, social theories, such as Ekeh's theory of the two  
41 publics, structuration theory and Actor Network Theory (ANT) are also applied. That many  
42 papers rely on theoretical explanations or interpretations does not automatically imply that  
43 these studies make significant contributions to the theory they apply (see further section 5).  
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3 **Insert Figure 1. Relative importance of paradigms, methods and theories in the review<sup>1</sup>**  
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7 **3. A framework for analyzing the reviewed research**  
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10 This section develops a framework for an in-depth analysis of the reviewed research.  
11 Originally, we intended to review the research according to the various development  
12 discourses instigated by international donor organizations, as previous reviews (van Helden  
13 and Uddin, 2016; Jayasinghe and Uddin, 2019\*). These reviews identify three distinct  
14 development discourses, i.e. state-led, market-led and localization-led developments, and  
15 different accounting techniques proposed to articulate these discourses in EE. State-led  
16 reforms include traditional public administration tools and centralised control of mainly state-  
17 owned enterprises; market-led reforms are associated with NPM-based accounting  
18 instruments, such as performance budgeting and accrual accounting, whereas localisation-led  
19 reforms combine NPM with participatory approaches, such as participatory budgeting (see  
20 also Hopper et al., 2009, for an overview of development discourses that goes beyond the  
21 public sector). However, our selection of JAEE papers reveals that state-led reforms are  
22 absent, while localisation-led reforms are barely represented. Hence, our analysis focuses on  
23 NPM-based reforms and the related accounting repertoire, given that NPM thinking is also  
24 associated with localisation-led reforms.  
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36 According to Hood (1995), as one of NPM's founding fathers, NPM includes an unbundling  
37 of organizational units according to products or services, contract-based internal deliveries  
38 based on competition, and performance standards for results controls (see also Gruening,  
39 2001, p. 2; Funck and Karlsson, 2020, p. 6). Due to its plea to imitate private sector principles  
40 and practices, accrual accounting is also linked with NPM (Lapsley and Miller, 2019, pp  
41 2213, 2230; see also Schmidhuber, et al., 2020 about IPSAS-based accrual accounting).  
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48 NPM is not uncontested, however; that is, it exhibits resilience and authority, but its  
49 achievements are criticised. Hood and Dixon (2016, p. 424), for example, analyse NPM data  
50 in the UK over the last three decades and conclude that NPM "ended up in a lose-lose  
51 situation in which government cost substantially more to run in terms of reported running  
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57 <sup>1</sup> The paper by Boolaky et al, 2018\* is difficult to classify because it is an historical accounting study.  
58 In Figure 1 it is classified as positivist, but a choice for an interpretative paradigm is also  
59 defensible.  
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3 costs, while there were increasing creaks and groans on the side of perceived fairness and  
4 consistency, judged by the incidence of formal complaints and litigation”. Lapsley and Miller  
5 (2019, pp. 2015-2016) criticize the self-evidence of NPM, but argue that it has proven to be  
6 an attractive narrative of seemingly unrelated but simple and appealing ideas with which to  
7 criticize traditional bureaucracies. Moreover, they indicate that post-NPM thinking, such as  
8 New Public Governance (Osborne, 2006) or Public Value theorizing (Steccolini, 2019) has  
9 gained ground but is sedimented on the prevailing NPM paradigm (see also Funck and  
10 Karlsson, 2020, p. 20).  
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19 Our framework in Figure 2 is inspired by two recent review papers about NPM, and it  
20 enables us to examine whether the reviewed PSA research in JAEE resonates with the  
21 research in public administration and accounting journals. Funck and Karlsson (2020) review  
22 research about NPM in top public administration journals over the last 25 years, while  
23 Lapsley and Miller (2019) review PSA research in leading accounting journals over the years  
24 1998-2018, in which NPM plays a major role. These reviews give rise to the following  
25 findings about NPM and related questions for our framework:  
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31 • NPM is an appealing label for public sector reforms due to its ability to embrace a  
32 variety of reform components (Lapsley and Miller, 2019, pp. 2215-2217). Within  
33 NPM managerial and accounting elements, and especially performance management,  
34 areis dominant over market elements, such as competitive pricing (Funck and  
35 Karlsson, 2020, p. 18). This raises the question of which reform elements are studied  
36 in NPM research and whether managerial elements dominate over market elements.  
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38 • As evidence for NPM claims such as cost saving or improved service delivery, is  
39 weak (Lapsley and Miller, 2019, p. 2215; Funck and Karlsson, 2020, pp. 6 and 15),  
40 our review investigates the evidence for a variety of NPM claims.  
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42 • As reforms are dominated by the USA and the UK, which favour market-led and  
43 performance-driven reforms, while other institutional contexts that put more emphasis  
44 on the role of government are underrepresented (Funck and Karlsson, 2020, pp. 11-  
45 12, 18-19), our review examines whether the adoption and implementation of NPM is  
46 embedded in the administrative and cultural context of the country.  
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57 Business-like NPM practices are criticised for distancing citizens’ involvement in the  
58 governments’ decision-making processes. Therefore, reforms that instigate collaborative  
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governance or New Public Governance (NPG) are adopted (Greve, 2015). Localisation-led reforms combine NPM or NPG with participatory approaches that aim to enhance local democracy and emancipation, such as participatory budgeting. The latter has been championed for its success in the redistribution of economic resources and service provisions at the community level in Porto Alegre Council in Brazil (Grillos, 2017). Extant research, however, shows that unlike intentions for enhancing local democracy, in several instances powerful actors are capturing participatory approaches, not least participatory budgeting, thereby strengthening their power position (van Helden and Uddin, 2016; Kuruppu et al., 2016). We will analyse these tensions between the original claims and actual accomplishments in the reviewed research.

Figure 2 presents our framework for an analysis of the research, and builds on the outcomes of the above presented reviews on NPM research.

### **Insert Figure 2. Framework for analysis of the research**

Because reviews by Funck and Karlsson (2020, pp. 5-6) and Lapsley and Miller (2019, pp. 2015-2016) indicate that the suggested claims of NPM are in many cases not accomplished, Figure 2 elaborates on the various types of NPM claims. Mostly, NPM is assumed to engender more efficiency and better service delivery (Funck and Karlsson, 2020, pp. 5-6). However, usability or actual use of accounting tools can also be seen as an NPM claim: for instance, are accrual accounting financial statements readable by politicians and public sector managers, or are performance budgets used for making budgetary appropriations (van Helden and Reichard, 2019)? These claims seem to be less ambitious than the goals of achieving efficiency and better service delivery. But also, relatively more ambitious goals are thinkable, for example claiming that an NPM-related accounting repertoire improves the lives of citizens through making them healthier or at least more satisfied. In our analysis of the NPM claims in the reviewed research, we attempt to be precise about the type of these claims. In addition, we will enrich our analysis by simultaneously looking into the impact of the local context on the fulfillment of NPM claims, and the impact of donor influences, which potentially makes our analysis more holistic.

## **4. Analysis of the reviewed research**

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5 Six out of eighteen papers (Krambia-Kapardis, et al. 2016\*; Hassan and Mosakket, 2018\*;  
6 Mkasiwa, 2019\*; Nartey et al., 2020\*; Aleksandrov, et al., 2020\*; Rajala, 2020\*) do not  
7 directly address the influence of donors and international organisations on PSA in EE. For  
8 papers about fast growing EEs, i.e., Russia (Aleksandrov, et al., 2020\*), Estonia/Lithuania  
9 (Rajala, 2020\*), Cyprus (Krambia-Kapardis et al., 2016\*) and the United Arab Emirates  
10 (Hassan and Mouakket, 2018\*), this is not unexpected, because donor influence has been  
11 largely absent in recent years, although new European Union (EU) members such as the  
12 Baltic states and Cyprus, are impacted by regulatory and budgetary requirements from the  
13 EU. What is more surprising is that donor influence remains unaddressed in other papers that  
14 focus on less developed countries, namely, the research by Mkasiwa (2019\*) about Tanzania  
15 and Nartey et al. (2020\*) about Nigeria. However, a closer look at these two papers reveals  
16 that there is only an indirect relationship with NPM and that the focus of their investigation is  
17 actual accounting practices rather than the reform-inspired accounting repertoire.  
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29 The following subsections analyze the reviewed research giving voice to each of the 18  
30 papers published in JAEE, informed by the framework presented in Figure 2.  
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#### 34 **4.1 Localization-led development and accounting**

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36 In their review of public sector management accounting research, van Helden and Uddin  
37 (2016, pp. 46-47) signal that market-led NPM reforms in EE have been recently (i.e.,  
38 between 2000 and 2010) supplemented with ideas of local participation and empowerment,  
39 which, amongst others, incentivizes the adoption of participatory budgeting and social  
40 accountability towards local stakeholders. However, their review also indicates that very few  
41 studies have investigated this accounting innovation. This resonates with our review that  
42 these empowering accounting tools are only addressed in two of the eighteen papers. The first  
43 of these papers, by Aleksandrov and Timoshenko (2018\*) is a case study relying on Actor-  
44 Network theory explores how participatory budgeting as a democratic governance tool has  
45 been translated within a pioneering municipality in Russia. Their main finding is that putting  
46 democratic ideals of participatory budgeting into practice has proved problematic, since  
47 bureaucratic practices remain, while they were supposed to disappear. Furthermore,  
48 participatory budgeting in this municipality has been captured by dominant groups to serve  
49 their specific interests. At the same time, the authors do not exclude the possibility that the  
50 underlying democratic potential can be realized over time. In another paper, Jayasinghe and  
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Uddin (2019\*) are critical of international organizations and their attempts at materializing their changing development discourses. Their field study investigates how such discourses remained ineffective in changing the realities of the Sri Lankan coastal areas, and were therefore resisted by the villages. Key arguments concern the way in which the neo-liberal development paradigms based on NPM accounting, reproduced patronage politics and social inequalities, leaving the villages/villagers in the same or a worse position than before. The paper questions the significance of emerging discourses such as emancipation and social accountability and accounting technologies such as participatory budgeting, to account for the real complexity of local problems in EEs.

In sum, research about the localized-led development discourse associated with participatory budgeting and social accountability, is largely negative about its achievements in terms of enhancing local democracy (see Figure 2). This aligns with the review findings of van Helden and Uddin (2016, p. 47; see also Kuruppu et al., 2016). However, it is a limitation that the number of papers dealing with these issues is very small.

#### ***4.2 Market-led development and NPM-informed accounting***

The market-led development discourse with NPM-like accounting tools, such as accrual accounting for financial reporting and performance budgeting, is dominant in the reviewed research. Ten papers explicitly acknowledge that the investigated accounting tools are NPM-related (including the above discussed localization-led development papers), while seven papers can be positioned under the umbrella of NPM. To give some examples of the latter category: one paper discusses how the alignment of management control and supply chain management improves the performance of hospitals in Ghana (Nartey et al., 2020\*), which is associated with results control as one of the doctrinal components of NPM (Hood, 1995, p. 96). Another paper by Nkundabanyanga et al. (2013\*) explores the relationship between the quality of financial reporting on the one hand and legal requirements and government accounting standards on the other, within the context of the Ugandan Ministry of Water and Environment. Although the paper does not explicitly refer to NPM, it resonates with the idea that compliance with NPM driven accounting standards and legal requirements has the potential to improve the quality of financial reporting.

There is only one paper in the reviewed research that is ~~doubtlessly~~ unrelated to NPM, i.e., Boolaky et al., (2018\*). This paper investigates accounting regulation changes in Indonesia in

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3 the colonial period (when the Netherlands was the colonizer, 1845-1945) and the independent  
4 period (after 1945 when Indonesia was a republic with in total seven successive presidents).  
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8 Figure 2 suggests that NPM content is dominated by the accounting repertoire at the expense  
9 of market-based components such as transfer pricing and voucher systems. Funck and  
10 Karlsson (2020), more particularly, indicate that performance management is the dominant  
11 NPM accounting tool, which is in contrast with our review: on the one hand, performance  
12 management and budgeting are both important within the management accounting domain  
13 (accounting for a total of nine papers), and on the other hand, a substantial number of (six)  
14 papers addresses financial reporting; the remaining two papers discuss accounting systems in  
15 a more general sense.  
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24 The subsequent sections analyze NPM-inspired research and respectively, discuss papers on  
25 financial reporting, management accounting and finally accounting in general.  
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### 29 **4.3. NPM-based financial reporting**

30 Adhikari and Mellemvik (2011\*) attempt to understand the rise and fall of accrual accounting  
31 in Nepal's central government. This case study, which uses NIS as a theoretical stance,  
32 indicates that coercive pressures came from international donor organizations and normative  
33 pressures from accounting professionals. However, managerial and political users lacked the  
34 knowledge for properly preparing and using this advanced form of accounting and  
35 consequently, decoupling mechanisms were in place. Ultimately, accrual accounting reforms  
36 were abolished and replaced by IPSAS-based cash accounting. The paper by Mbelwa et al.  
37 (2019\*), which also relies on NIS, sheds light on the implementation of accrual accounting  
38 in the Tanzanian public sector, which faced similar pressures, as indicated in the Adhikari  
39 and Mellemvik (2011\*) study. Ideas of accrual accounting gained acceptance in Tanzania  
40 because of external institutional factors such as donor pressure, but a lack of acceptance in  
41 practice was observed due to weak political and regulatory commitments of stakeholders, and  
42 inadequate technical and personnel competence. The case study undertaken by Lassou  
43 (2017), and relying on which neo-patrimonial and organizational façade theory, investigates  
44 government accounting practices and reforms in Benin, a Francophone country, and Ghana,  
45 an Anglophone country. This study,—is sceptical about accounting reforms and the  
46 intervention of donors and international organizations. Despite differences in government  
47 accounting arrangements and colonial legacies, both Benin and Ghana have adopted similar  
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3 government accounting reforms, and ended up with similar disappointing results. This study  
4 criticizes donors and international organizations for ignoring established patronage and  
5 clientelist networks, as obstacles for adopting reforms in practice. The survey-based  
6 studypaper by Krambia-Kapardis et al. (2016\*) about financial reporting appreciation in the  
7 government and NGOs in Cyprus revealed a significant discrepancy between expectations  
8 and actual appreciations by the users of financial statements. This study signals that a  
9 tendency amongst locals not to critique public bodies and the non-existence of a public  
10 culture have negatively impacted transparency and accountability in the public sector.  
11 Nkundabanyanga et al. (2013\*) discuss how in 2005, the World Bank forced Uganda's  
12 central government to execute certain actions to ensure compliance with IPSASs, including  
13 strengthening of enforcement mechanisms and upgrading of professional education. This  
14 survey-basede- study concludes that accounting standards and the legal framework were both  
15 positively and significantly associated with the quality of financial reporting. Rajib et al.  
16 (2019\*)'s field study relying on NIS, illustrates how pressure from the World Bank led  
17 Bangladesh to accept cash-based IPSAS. However, its implementation was seriously  
18 hindered by a lack of capacity and competences, limited interest from its professional  
19 accounting institutions and an absence of coordinated action among relevant institutions.  
20 Local actors, mainly government accountants and administrators, were more interested in  
21 executing locally driven reforms. The authors argue that delay, resistance, and decoupling  
22 have therefore become key features of IPSAS reforms in Bangladesh.

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40 To sum up: these studies show that NPM-inspired reforms advocating accrual accounting or  
41 IPSAS-based cash accounting, largely failed due to a lack of usability and actual use of these  
42 accounting innovations. Local context is important in explaining this outcome, and contextual  
43 factors range from limited resources and competences to limited coordination between key  
44 stakeholders, to indigenous values of patronage and clientelism (see Figure 2). Wider goals of  
45 achieving transparency or combating corruption could not be achieved either. The  
46 consequences of failing accounting reforms are notable. That is, contextually unsuited  
47 reforms involving the adoption of accrual accounting, the IPSAS-based cash accounting and  
48 other reporting mechanisms, have stifled local initiatives to improve accounting practices in  
49 countries such as Bangladesh and Nepal. In other countries in Africa, e.g. Uganda and  
50 Tanzania, the reforms have encouraged a culture of manipulation and corruption to ensure  
51 compliance with reforms. South Asian and Sub Saharan African countries have provided  
52 research settings for the majority of studies focusing on NPM-based financial reporting.

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3 Because many of these studies are interpretative and draw on institutional theory and neo-  
4 patrimonialism theory, theoretical bias when analyzing the reforms cannot be ruled out.  
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6 These studies focus on identifying the causes of reform failures or on promoting regulatory  
7 noncompliance. Nevertheless, several policy implications have been outlined in the reviewed  
8 papers, including: a wider collaboration with different stakeholders; emphasis on regulatory  
9 compliance; more involvement of government accountants; training of information providers;  
10 and emphasis on local practices and contexts. Our findings have a much more negative tone  
11 than a review about IPSAS-based accrual accounting adoption, not specifically situated in  
12 EE, has shown (Schmidhuber et al., 2020).  
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#### 20 **4.4 NPM-based management accounting**

21 The next set of papers explore NPM-inspired management accounting reforms, focusing  
22 mainly on budgeting and performance management. First the budgeting studies are discussed.  
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27 Goddard and Mkasiwa (2016\*) investigate budgetary reforms in Tanzania's central  
28 government. Their case study findings, which rely on grounded theory and NIS, demonstrate  
29 a so-called struggle for conformance: rather than resisting reforms, actors envisaged reforms  
30 as a necessity for receiving external funding from donors, but had difficulties in  
31 implementing these reforms. Ultimately, reforms largely failed due to uncertainty and local  
32 culture, which was manifested in game playing and relying on ceremonial rules by actors.  
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34 Mkasiwa (2019\*)'s study is also about budgeting practices in the central government of  
35 Tanzania. It relies on the contingency framework of Burchell et al. (1980) about the various  
36 roles of accounting information under diverging circumstances. The paper's findings suggest  
37 that budgeting documents were used as answering mechanisms for variance analysis and as  
38 learning mechanisms for questioning underlying assumptions, while the budgeting  
39 procedures looked like ammunition mechanisms serving the interests of certain stakeholders,  
40 mainly the legislative and executive. This paper is indirectly related to NPM and gives  
41 evidence about the various ways that budgetary documents are used.  
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53 The following papers explore performance management practices. The case study by  
54 Alesksandrov et al. (2020), which is based on a theory of institutional logics, deals with  
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performance budgeting in a Russian municipality.<sup>2</sup> This study reveals that elected legislators have lost their authority over the budget as the bureaucrats are inclined to meet the expectations of the federal government at the start of the trajectory for introducing performance budgeting. To address the grievances of local legislators, the bureaucracy has therefore adopted a strategy of creative distraction that enables both budgetary and performance slacks. Similar tensions are addressed in the paper by Phiri and Guven-Uslu (2018\*), which deals with conflicting stakeholder interests in the accounting and performance management systems of the Zambian health sector. This study, which uses Ekeh's theory on post-colonial 'two publics', It shows that professionals had to accommodate conflicting interests, especially from international organizations – who are the key propagators of NPM ideas – and the Ministry of Health as a supporter of indigenous values, such as situating health care provision closer to the location of clients. These conflicting interests contributed to diverting resources for unnecessary tasks, rather than pooling resources to increase the performance of the health sector. Gaspar and Mkasiwa (2015\*) address performance measurement practices as part of local government funding in Tanzania, instigated by requirements from the World Bank and other bilateral development partners. This case study relies on grounded theory and NIS, shows how NPM driven performance measurement practices focusing on outputs and outcomes, forced local government authorities to adopt two main strategies, namely dialogue and learning. This brought about the production and manipulation of reports to maintain legitimacy. The two applied strategies, leading to a merely on-paper fabrication of performance reports, were impacted by the need to produce diverse performance reports, ambiguity of performance measures, limited knowledge of assessors, and cultural and administrative practices. Rajala (2020\*) studies a rather particular aspect of performance management, i.e. performance information used in the speeches of the presidents of Estonia and Lithuania. This documentary study shows that presidents make extensive use of performance information contingent to, particularly outcome information; older age, professional career, political experience and higher education are associated with lower use. Similarly, contexts of speech can generate the impetus to make extensive use of performance information. The survey-based study by Nartey et al. (2020\*), which applies contingency theory, addresses management control practices in Ghana's health care sector. The findings indicate that under strong supply chain integration, the association between

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<sup>2</sup> The paper by Aleksandrov and Timoshenko (2018\*) about participatory budgeting has been discussed under the umbrella of localisation-led development discourses.



management control dimensions (such as its scope, including performance domains) and hospital operational performance (—namely, cost effectiveness, flexibility and quality), will be strengthened. Local contextualization is largely absent in this study.

In sum, our review suggests that NPM-based management accounting tools are both addressing budgeting and performance management, which contrasts to Funck and Karlsson's (2020) observation that performance management dominates NPM studies in public administration journals. The budgeting and performance management studies in our review ~~reveal coverage of a~~ wider research settings as compared with NPM-based financial accounting practices, embedding countries beyond South Asia and Sub Sarah Africa, for example East European countries, and different government levels, for example local governments and the health care sector. These research studies, which is often based on NIS and case studies, also challenges NPM claims about effects, such as achieving compliance, ensuring cost/resource efficiency and discharging accountability (see Figure 2). Several papers engage with the tensions between external demands for funding purposes and internal demands for appropriations. Complex budgetary reforms and the adoption of participation budgeting have failed to live up to expectations, and in some cases, have contributed to further dwindling the quality of service delivered. Local context matters in several studies, ranging from local culture, low capacity and informality, which are EE-specific (van Helden and Uddin, 2016; Mimba et al., 2007) to more general aspects of context, such as proximity of service delivery. However, some studies completely ignore the possible impacts of local context on budgeting or performance management. It is striking that survey-based and documentary studies are relatively more positive about the outcomes of NPM-based budgeting and performance management reforms

#### ***4.5 NPM-based accounting systems***

Finally, two papers on accounting systems in a more general sense are discussed. Both are negative about NPM-related impacts, in the sense that new instruments largely remained unused, and this is explained through a range of local contextual factors. The field study research by Tallaki and Bracci (2019\*), which applies both NIS and OIE (see Figure 1) attempts to understand NPM-inspired accounting reforms in Moroccan municipalities. The reforms, predominantly concerning strategic management, revealed a fruitful collaboration between internal actors and international donors, but taken-for granted ways of thinking and other institutional barriers made the reforms merely symbolic. Institutional barriers included a

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3 poor managerial infrastructure and structure, a lack of financial autonomy, poverty,  
4 corruption, and a poor functioning of civil society. Relying on structuration and trust theory,  
5 Hassan and Mouakket (2018\*)'s case study explores the introduction of the accounting  
6 module of an Enterprise Resource Planning system in a public sector organization in the  
7 United Arab Emirates. It concludes that the new system generated mistrust and discomfort,  
8 amongst others, because employees lacked the necessary skills to use the new systems and  
9 therefore continued to use old practices.  
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## 19 **5. Conclusions and reflections**

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22 Our review of PSA in EE papers in JAEE's first decade shows a rich variety of studies that  
23 resonate with research published in leading accounting journals such as *Critical Perspectives*  
24 *on Accounting* (van Helden and Ouda, 2016). Our main findings can be summarized as  
25 follows:  
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- 29 • There is a dominance of NPM-related research that is associated with a market-led  
30 development discourse. Donor influences are visible in the reviewed studies, but  
31 accounting reforms instigated by state-led reforms are absent (section 3) and reference  
32 to reforms inspired by localization-led accounting is minimal (section 4.1)-  
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- 34 • The reviewed papers predominantly discuss financial reporting, budgeting and  
35 performance management, while, for example, costing or transfer pricing issues are  
36 not explored (section 2.3).  
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- 38 • The NPM claims, which range from usability and use of accounting repertoire, via  
39 improved service delivery or cost savings, to goals of performance improvement or  
40 better living conditions, remain largely unfulfilled (sections 3 and 4).  
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- 42 • A majority of the findings of the papers is theory-informed, and a rich variety of  
43 theories is visible in the review, with Neo-Institutional Sociology as the most popular  
44 theory (section 2.4).  
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- 46 • A majority of the papers adheres to an interpretive paradigm and qualitative research  
47 methods, while a minority of the papers relies on a positivist paradigm and  
48 quantitative research methods; papers based on a critical paradigm are absent in the  
49 review (section 2.4).  
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- Many papers attempt to explain the failure of accounting innovations by referring to the local context in which they are embedded, including political instability, poor governance and a lack of capabilities (section 4).
- A majority of the papers adheres to an interpretive paradigm and qualitative research methods, while a minority of the papers relies on a positivist paradigm and quantitative research methods; papers based on a critical paradigm are absent in the review.
- A majority of the findings of the papers is theory informed, and a rich variety of theories is visible in the review, with Neo-Institutional Sociology as the most popular theory.
- The countries of origin of the research are predominantly located in Africa and Asia; there is no research originating in South-America and research in the countries of the previous Soviet Union is scarce, which could be due to the dominance of English-language publication outlets (section 2.2).

Our review of the papers published in the first decade of JAEЕ gives rise to challenging directions for future research in PSA in EE.

Both practitioners and academic researchers in the public sector seem to be overly preoccupied with public sector reforms, especially as concretized in accrual accounting, performance budgeting and participatory budgeting. However, in many contexts, but surely in the context of EEs, failures are built in because capabilities and resources are lacking but also due to prevailing values of paternalism and clientelism. This is reflected in our review. On the one hand, papers with a pragmatic stance about, for instance, the effectiveness of a management control system (Nartey et al, 2020\*) or the quality of financial accounting information (Nkundabanyanga et al., 2013\*) find positive outcomes, while papers on NPM-related accrual accounting adoption (Adhikari and Melemvik, 2011\*; Mbelwa et al., 2019\*; Lassou, 2017), performance budgeting (Aleksandrov and Timoshenko, 2018\*) and participatory budgeting (Aleksandrov et al. 2020\*; Jayasinghe and Uddin, (2019\*)) conclude that these accounting reforms have failed and sometimes even resulted in unintended effects. So, we recommend a move away from this focus on public sector reforms and to concentrate instead on understanding how the accounting repertoire works in practice, including routes for improvements therein.

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3 Although many of the reviewed papers are skeptical about the achievements of public sector  
4 accounting reforms, critical research could add to our understanding of underlying power-  
5 related processes in society. This is crucial to shed light on the wider implications of  
6 accounting in the articulation of social life, as well as the perpetuation of social domination,  
7 symbolic violence and inequalities. Therefore, we call for more research that relies on a  
8 critical paradigm. In a similar vein,  
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14 The interpretive research published in JAEE provides rich evidence about the local context  
15 in which public sector accounting reforms were adopted (see, for instance, Goddard and  
16 Mkasiwa, 2016\*; Phiri and Guven-Uslu, 2018\*; Tallaki and Bracci, 2019\*). Unintended  
17 consequences in PSA in EE are generally envisaged as a result of the failure to consider the  
18 unique local contexts that vary across countries. Additionally, our review reveals that NIS is  
19 popular in understanding accounting reforms in EE. In this respect, it is relevant to refer to an  
20 ongoing debate primarily in management and organisational literature about the extent to  
21 which the institutional theory can be critical or be used in a critical fashion (see e.g. Suddaby,  
22 2014). On the one hand, it is argued that the marginalisation of ‘power’ has made institutional  
23 theory less relevant to explore issues such as the institutionalisation of domination,  
24 oppression and exploitation in modern organisations and at the societal level (Willmott,  
25 2015). On the other hand, scholars such as Lok (2017) discuss the potential of deploying the  
26 theory critically by focusing more on the institutional processes and the inherent constraints  
27 that individuals face at the organisational and societal level in realising their capabilities and  
28 potential for self-realisation. What can be drawn from these ongoing debates is that  
29 accounting scholars not least those engaging on EE should further explore the critical  
30 potential of institutional theory traversing beyond an undue emphasis on reforms and the  
31 negative outcomes, and focusing more on the interpretation of the institutionalisation process.  
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We call for more research in this direction, because this is potentially fertile ground for an  
in-depth understanding of PSA in EE (see also Van Helden and Uddin, 2016; Alawattage and  
Azure, 2019). There is little understanding of local contexts in some of the fastest growing  
economies in the former Soviet bloc and South America. We rarely see accounting reforms  
that really materialize in practice. Both from an academic viewpoint and for reasons of  
practical relevance, researchers should take a more active role in shaping public sector  
reforms, either by participating in debates about reform agendas of international  
organizations or by giving support to the reforms at the level of groups or individual public

sector organizations. It is, in our opinion, a dead-end route to continue with investigating proposals for renewed accounting that do not work.

Both practitioners and academic researchers in the public sector seem to be overly preoccupied with public sector reforms, especially as concretized in accrual accounting, performance budgeting and participatory budgeting. However, in many contexts, but surely in the context of EEs, failures are built in because capabilities and resources are lacking but also due to prevailing values of paternalism and clientelism. This is reflected in our review. On the one hand, papers with a pragmatic stance about, for instance, the effectiveness of a management control system (Nartey et al., 2020\*) or the quality of financial accounting information (Nkundabanyanga et al., 2013\*) find positive outcomes, while papers on NPM-related accrual accounting adoption (Adhikari and Melembvik, 2011\*; Mbelwa et al., 2019\*; Lassou, 2017), performance budgeting (Aleksandrov and Timoshenko, 2018\*) and participatory budgeting (Aleksandrov et al. 2020\*; Jayasinghe and Uddin, (2019\*)) conclude that these accounting reforms have failed. So, we recommend a move away from this focus on public sector reforms and to concentrate instead on understanding how the accounting repertoire works in practice, including routes for improvements therein.

In contrast to its predecessors, the community of qualitative accounting and management research is very influential (Parker, 2014). At the same time, public sector accounting scholars are blamed for being rather descriptive and for their avoidance of theorising their findings (Jacobs, 2012). A striking outcome of our review is, however, that a large majority of the published qualitative studies in JAEE are theory informed. NIS is popular, but also other theories are applied, such as ANT and social theories pointing to tensions between reform goals and indigenous values. This implies that research potentially contributes to our understanding of the design and use of accounting tools that go beyond their local settings. We do not see much research, however, that enriches our theoretical understanding of public sector accounting in EE, for example by a convincing application of multiple theories or by expanding currently available theories with new insights. In fact, this prevailing trend contradicts with the qualitative research tradition, that is, to lay foundations for new theories or extend existing theories through the inductive derivation of theory or theoretical comparison and critique (see Parker, 2014). As such, our findings envisage another fruitful route for future research.

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3 ~~No~~ Similarly, ~~no~~ study that relies upon a mixed methodology approach has been so far  
4 published in JAEE. As pinpointed by scholars, mixed methodology research particularly  
5 contributes to theory building and theory testing (Grafton et al., 2011; Parker, 2014), whilst  
6 enabling to address some of the methodological pitfalls associated with single  
7 methodological approaches (see e.g. De Silva, 2011). In this regard, mixed method research  
8 allows scholars to obtain a holistic view of accounting practice that is otherwise not possible  
9 (De Silva, 2011). For instance, applying mixed methods, Jayasinghe et al. (2020) have  
10 investigated both local practices and Western-led accounting reforms involving accrual  
11 accounting and IPSASs in Sub Saharan African countries. ~~Such was also reflected in the~~  
12 ~~special issue of the journal ‘Qualitative Research in Accounting and Management’ published~~  
13 ~~in 2011, which addressed the challenges inherent in such research.~~ We encourage scholars to  
14 explore the potential of mixed method research for a more comprehensive theorization of  
15 public sector accounting practices and ongoing reforms.  
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27 It is promising to notice that comparative studies that focus on public sector accounting  
28 practices have also been published in JAEE (see Lassou, 2017\*). Such studies contribute to  
29 gaining a broader understanding of accounting practices and reforms in their context and  
30 provide useful suggestions for stakeholders involved in instigating accounting reforms in EE  
31 (Adhikari et al., 2019). Comparative studies in PSA in EE are therefore warranted. We also  
32 identify the urgency of studying public sector accounting practices and reforms in EE  
33 focusing on agencies and users of accounting information. In their study of public sector  
34 accounting in Egypt, Nepal and Sri Lanka, Adhikari et al. (2019) have clarified that the  
35 marginalization of government accountants has been one important factor leading to  
36 unintended consequences in PSA in EE. More focused investigation of the connection  
37 between accounting and budgeting is further warranted as ignoring the importance of  
38 budgeting while articulating public sector accounting reforms, has become another factor  
39 complicating reforms, not only in EE but also in many western countries ~~(Adhikari and~~  
40 ~~Jayasinghe, 2017\*)~~.  
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53 Finally, it would be interesting to explore why the findings of extant work are so negative  
54 about PSA reforms in EE. In his study of 16 aid-dependent countries, de Renzio (2011) has  
55 for example discussed two key factors – domestic and external – affecting the dynamics and  
56 outcomes of budgetary reforms in these countries. Rather than solely blaming international  
57 organizations for the failure of reforms, this study argues that domestic factors such as  
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3 limited economic and political stability and external factors such as aid fragmentation, are  
4 collectively responsible in adversely affecting the dynamics and outcomes of budgetary  
5 reforms in aid-dependent countries. In addition, scholars such as Hopper (2017) and Hopper  
6 et al. (2017) argue that the failure of PSA reforms in EE is generally attributed to, amongst  
7 others, a lack of political will and the ignorance of local involvement, needs, capacity and  
8 infrastructure, while imposing complex western accounting systems-. Further studies are  
9 therefore warranted, outlining how these domestic and external factors, as well as the absence  
10 of political will and local consideration, play a part beyond budgeting reforms and in PSA  
11 reforms in EE. However, there may also be other reasons for the overly negative tone of the  
12 research about NPM-based accounting reforms in our review. In contrast, a review of NPM  
13 research in public administration journals by Funck and Karlson (2020) reveals that a  
14 majority of the research has a neutral tone towards NPM. It could be that the dominant  
15 paradigm of interpretative and thus qualitative studies in our review is more prone to reveal  
16 negative effects than positivist quantitative studies. The focus of positivist quantitative  
17 studies is often on practical and policy implications (see e.g. Soguel and Luta, 2020; Benito et  
18 al., 2007), and hence could have a more positive tone. IPSASs have been idealized in many  
19 positivist studies, and are often seen as a benchmark for high-quality accounting information.  
20 In their review of public sector accounting ~~in accounting journals~~, Lapsley and Miller (2019,  
21 p. 2215) suggest that NPM seems to be viewed as a self-evident reform concept, while  
22 convincing evidence of its benefits is often lacking. This resonates with our findings. Another  
23 reason could be that accounting researchers want to act as a countervailing power to  
24 consultants with their often inherent positive tone towards NPM reforms (see also  
25 Christensen and Skærbæk, 2010). Be that as it may, we would like to encourage public sector  
26 accounting researchers to move beyond the NPM paradigm, by focusing on accounting for  
27 strengthening the collective well-being in a society and enhancing democratic values  
28 (Steccolini, 2019).  
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50 We hope that our review of public sector accounting in emerging economies in JAEE's first  
51 decade – unlike its limited number of papers – has provided insights in the achievements of  
52 this domain and challenges researchers to undertake further studies in this intriguing field.  
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**Appendix I Papers published in JAEE (marked with \* in manuscript) on public sector accounting, 2011-2020**

(Sequence according to date of publication, *Journal of Accounting in Emerging Economies* abbreviated to *JAEE*)

- Adhikari, P. and Mellemvik, F. (2011), "The rise and fall of accruals: a case of Nepalese central government", *JAEE*, Vol. 1 No. 2, pp.123-143.
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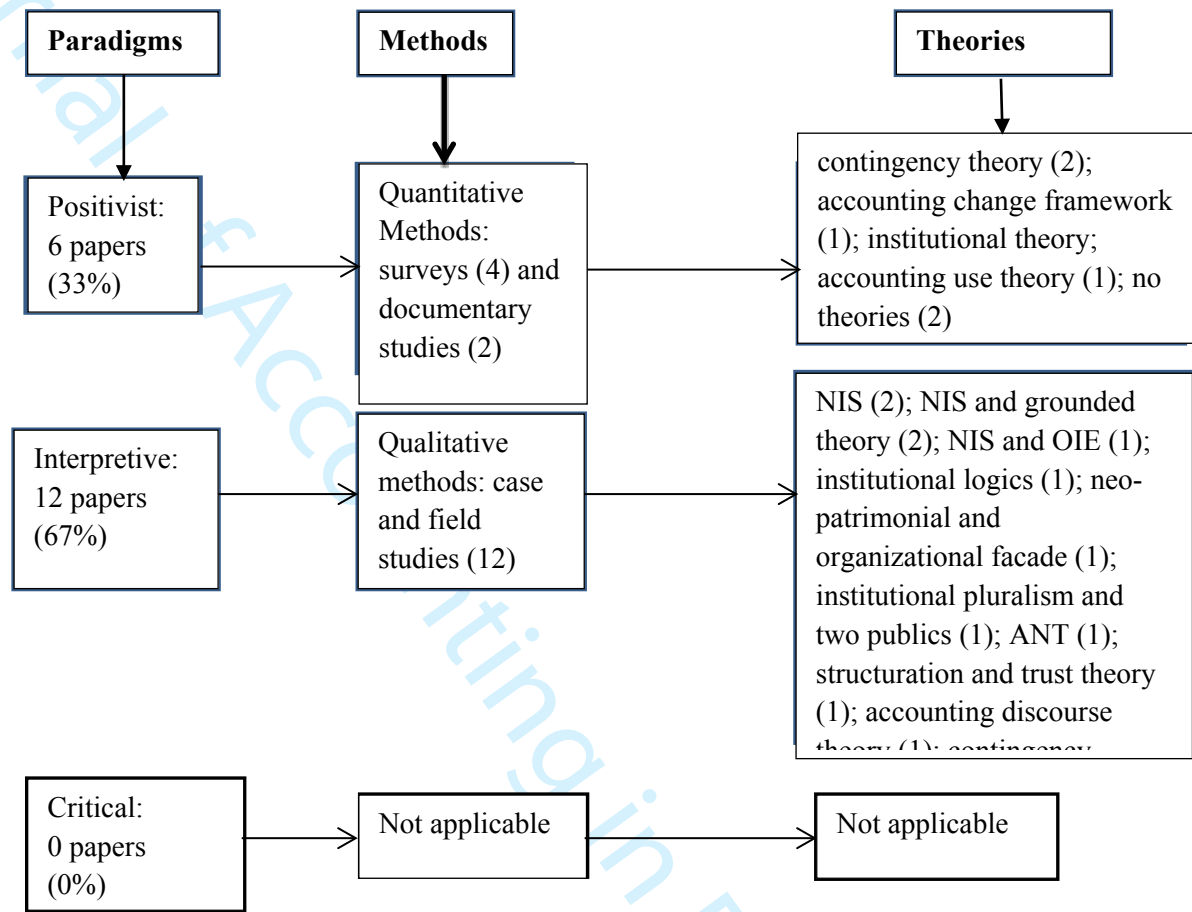
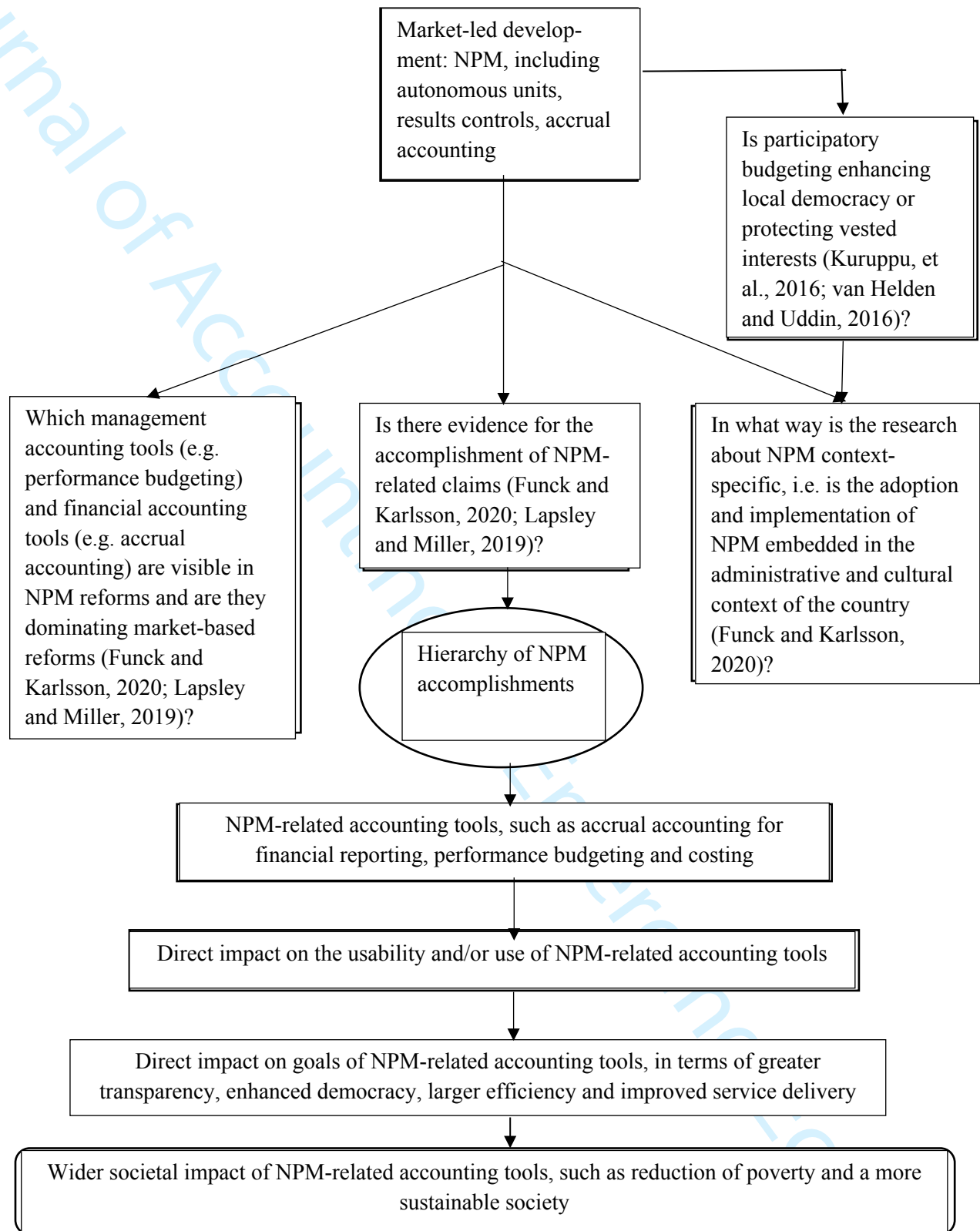


Figure 1. Relative importance of paradigms, methods and theories in the review



**Figure 2. Framework for analysis of the research**

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Journal of Accounting in Emerging Economies



### Appendix II Categorizations of public sector accounting papers in JAEE, 2011-2020

| JAEE issue | Authors   | Theme  | Accounting sub-discipline                                | Theories  | Methods     | Paradigm     | Accomplishment of NPM claims   | Context specifics of NPM   |
|------------|---|--|--|---|-------------|--------------|--|--|
| 2011, 2    | Adhikari and Melembik                           | The rise and fall of accrual accounting in central government of Nepal   | Financial reporting                                      | New Institutional Sociology (NIS)                           | Field study | Interpretive | NPM-informed accrual accounting adoption failed  | Failure to include low human capital and resources                           |
| 2013, 1    | Nkundabanyanga, Mauringana, Balunywa, and Emitu | Relationship between accounting standards, legal framework and the quality of financial reporting in Ugandan Ministry of Water and Environment | Financial Reporting                                      | No theory   | Survey      | Positivist   | Indirectly related to NPM, positive on impact of legal framework and accounting standards                    | Impact of context not revealed   |
| 2015, 4    | Gaspar and Mkasiwa                              | Performance measurement ratings as source of funding of local government by central government   | Management accounting, especially performance management | Grounded theory and institutional theory                    | Field study | Interpretive | Indirectly related to NPM, managing performance for more funding more important than performance improvement | Several elements of context, e.g. informality and low institutional capacity |
| 2016,3     | Krambia-Kapardis, Maria, Clark and Zapiatis     | Expectation and quality gap in the public sector financial reporting   | Financial reporting                                      | No theories   | Survey      | Positivist   | Indirectly related to NPM, gaps fulfilling information needs demonstrated                                    | Underdeveloped political culture   |
| 2016, 4    | Goddard and Mkasiwa                             | Struggling for Conformance in implementing New Public Management reforms in the central government of Tanzania                                 | Management accounting, particularly budgeting            | Grounded theory and contribution to institutional Sociology | Case study  | Interpretive | On-paper NPM reform for pleasing donors but implementation limited   | Donor influences as well as local culture and administration                 |

|         |                            |   |   |   |                   |              |  |  |
|---------|----------------------------|---|---|---|-------------------|--------------|--|--|
| 2017, 4 | Lassou                     | The state of government accounting in Ghana and Benin   | Financial reporting and accountability                              | Neo-patrimonial and organizational façade | Case study        | Interpretive | Indirectly related to NPM largely failed   | Neo-patrimonial governance, including patronage and clientelism                  |
| 2018, 1 | Phiri and Guven-Uslu       | Performance reporting in the public health sector in the context of conflicting stakeholder interests                   | Management accounting, particularly performance management          | Institutional pluralism and two publics   | Case study        | Interpretive | Conflicting stakeholder interest are hindering realization of NPM reforms                                  | Local health priorities diverge from donor priorities                            |
| 2018, 3 | Aleksandrov and Timoshenko | Participatory budgeting (PB) in Russia as a democratic tool by mobilizing networks for accommodating the local context  | Management accounting, especially budgeting                         | Actor-Network theory                      | Case study        | Interpretive | NPM-informed participatory budgeting was embraced by dominant groups and failed to enhance local democracy | Implementation failures, especially poor citizens' involvement and communication |
| 2018, 3 | Boolaky, Mirosea and Singh | An historical overview of accounting regulations for the governmental sector in Indonesia from 1845 until current times | Management accounting (budgeting), financial reporting and auditing | An accounting change framework            | Documentary study | Positivist   | Unrelated to NPM, impacts unclear  | Pre-colonial, colonial and post-colonial context                                 |
| 2018, 4 | Hassan and Mouakket        | Introduction of accounting-based ERP (enterprise resource planning) system and cooperation among stakeholders           | Management accounting   | Structuration theory and Trust theory     | Case study        | Interpretive | Indirectly-NPM related reform induced mistrust and discomfort  | Lack of skills of project manager and users of the system                        |

|         |  |   |   |   |   |              |  |   |
|---------|--|---|---|---|---|--------------|--|---|
| 2019, 1 | Rajib, Adhikari, Hoque, and Akter                    | Adoption and implementation of cash-based IPSAS in Bangladesh                           | Management accounting (budgeting) and financial reporting             | NIS   | Field study                               | Interpretive | NPM-related reform remained mainly symbolic                                      | Colonial background and lack of capabilities are hindering accounting reform  |
| 2019, 1 | Tallaki and Bracci                                   | NPM reforms and institutional characteristics of Moroccan municipalities                | Accounting in general related to Economic and Development Plans (EDP) | New institutional sociology and Old institutional economies                   | Field study                               | Interpretive | NPM-related strategic reform remained symbolic                                   | Local context, including poverty, nepotism, was disregarded in reform   |
| 2019, 3 | Mbelwa, Adhikari and Shahadat                        | Implementation challenges of accrual accounting in emerging economy contexts            | Financial reporting (accrual accounting adoption)                     | Institutional and aspects of decision-usefulness theories                     | Survey                                    | Positivist   | Indirectly related to NPM, various budgeting roles are visible                   | Tension between the interests of the Legislative and Executive  |
| 2019, 3 | Mkasi-wa   | The various roles of budgeting documents in central government of Tanzania              | Management accounting, i.e. budgeting                                 | Contingency theory, i.e., Burchell et al's on roles of accounting information | Case study                                | Interpretive | NPM-related reforms were ineffective and did not increase wealth of local people | Local context important, including political rationality of local people  |
| 2019, 3 | <a href="#">Jayasinghe</a> and <a href="#">Uddin</a> | Continuity and change in development discourses and rhetoric of accounting in Sri Lanka | Accounting in general   | Theory on accounting discourses   | Case study (archival data and interviews) | Interpretive | NPM-related reform largely failed and remained symbolic                          | Multiple internal factors including ineffective regulation, a lack of transparency and inadequate training made reform symbolic |

|                   |                                       |  |   |  |   |              |  |   |
|-------------------|---------------------------------------|--|---|--|---|--------------|--|---|
| 2020, 2           | Nartey, Aboagye-Otchere, and Simpson. | The contingency effects of supply chain integration on management control system design and operational performance of hospitals in Ghana, | Management accounting /management control                 | Contingency theory                                     | Survey  | Positivist   | Indirectly related to NPM, strong association between MC and SCM induces positive effects on cost, flexibility and quality   | Context is mainly supply chain integration and management control                             |
| 2020, forthcoming | Rajala                                | Performance information use in speeches by presidents of two Baltic States   | Management accounting                                     | No explicit theory, but clues for contingency thinking | Documentary study, i.e., analysis of speeches   | Positivist   | Indirectly related to NPM, intensive use of performance information, especially outcome information  | Presidential systems, among others, types of events are impacting performance information use |
| 2020 Forthcoming  | Aleksandrov, Bourmistrov and Grossi   | Introduction of Performance budgeting to promote a NPM based-logic   | Management Accounting, particularly performance budgeting | Institutional logics                                   | Case study – Interviews, documents, observation | Interpretive | NPM-related, highlighting opposing accountability demands by internal and external stakeholders, which are sometimes compatible but in other instances conflicting | Short-termism and economic crisis were hindering reforms at the local level                   |