



**Editorial – A plea for changing directions of public sector accounting research in emerging economies**

Journal:	<i>Journal of Accounting in Emerging Economies</i>
Manuscript ID	JAEE-07-2021-0248
Manuscript Type:	Editorial

SCHOLARONE™  
Manuscripts

1  
2  
3 **Editorial** – *A plea for changing directions of public sector accounting research in emerging*  
4 *economies*  
5

6 **1. Introduction**  
7

8 The pandemic and the financial crisis of 2008 have demonstrated the importance of  
9 governments' involvement in protecting the lives and livelihoods of citizens. At the same time,  
10 an unprecedented increase in the volume of government expenditures has, however, raised  
11 concerns over the capacity of governments to meet their future socio-environmental and  
12 financial obligations, and has ultimately questioned the long-term sustainability of public  
13 finance. The financial health of governments has therefore drawn wider attention (World Bank,  
14 2020). However, even before the pandemic and the crisis, public sector institutions' way of  
15 utilising public funds has been subject to public and media scrutiny (see Gårseth-Nesbakk and  
16 Kuruppu, 2018). Throughout the past decades, countries aspired to increase public sector  
17 institutions' efficiency and effectiveness, and to avoid corruption by adopting business-like  
18 practices (Hood, 1991; 1995). In particular, a greater effort has been made to quantify results  
19 and outcomes concerned with the use of public funds and resources, predicating improvements  
20 in the allocation of scarce resources and better public service delivery (Hood, 1995; Torfing  
21 and Triantafillou, 2013). Such initiatives, central to NPM, are often claimed to be an ideal way  
22 to reinvent the public sector (Torfing and Triantafillou, 2013).  
23  
24  
25  
26  
27  
28

29 An important issue of debate raised by NPM was the role of accounting systems in managing  
30 the public sector. Conventional cash-based accounting was claimed to be inadequate to generate  
31 information to visualise existing inefficiencies in the public sector (Christensen and Parker,  
32 2010; Hellstrom and Lapsley, 2016). Governments in Anglo-Saxon countries were at the  
33 forefront in terms of transition towards accrual accounting (Christensen and Parker, 2010;  
34 Hyndman et al., 2014) and performance auditing (Gårseth-Nesbakk and Kuruppu, 2018).  
35 International institutions such as the United Nations (UN) and the World Bank demanded that  
36 developing countries should adopt an accounting system that would enable them to monitor  
37 efficiency and track development expenditures (Dean, 1989). The UN published a report on  
38 accrual accounting in developing countries to facilitate the process of introducing a new  
39 accounting system (UN, 1984). In later years, the idea of accrual accounting was picked up by  
40 the World Bank having reckoned it to be the best accounting practice. As demonstrated by the  
41 literature, the trend of adopting accrual accounting has certainly gained ground in emerging  
42 economies (van Helden and Uddin, 2016; Adhikari et al., 2019).  
43  
44  
45  
46  
47  
48

49 In the process of problematising cash-based accounting and inefficiencies in the public sector,  
50 management consultants and professional accountants have appeared to be the key facilitators,  
51 not only in developed countries (Christensen and Skærbæk, 2010; Hellstrom and Lapsley,  
52 2016), but also in emerging economies (EEs) (Adhikari et al., 2013; 2015; 2019). The literature  
53 shows that a lack of awareness of these consultants with regard to local contexts and the self-  
54 interest of professional accountants have very often resulted in unintended consequences in  
55 public sector accounting reforms (Christensen et al., 2019; Jayasinghe et al., 2021). The  
56 editorial of this special issue aims at shedding light on unintended consequences of NPM  
57 reforms that foster customer-like relationships and pinpointing the importance of initiating  
58  
59  
60

1  
2  
3 collaboration between public sector accounting scholars and bureaucracy in the process of  
4 adopting new accounting and budgeting practices.  
5  
6  
7

8 The remainder of this editorial is structured into three main sections. Section 2 pinpoints  
9 unintended consequences of accounting and budgeting reforms in developing countries.  
10 Similarly, the importance of collaborative research in which practitioners and scholars could  
11 engage in mutually beneficial research projects is emphasised, as such a move would enable  
12 the introduction of accounting and budgeting practices in line with context specific  
13 peculiarities. Section 3 reviews the papers in this special issue. Finally, section 4 sheds light on  
14 directions for further studies.  
15  
16  
17

## 18 19 20 **2. Unintended consequences of NPM reforms as a plea for engaged scholarship**

21 Business-like practices, championed by professional accountants and consultants, are envisaged  
22 as better alternatives, if not the best to replace the cash accounting and budgeting practices in  
23 central and local governments, and government-owned business entities. In developed  
24 countries, consultants, representing accounting firms, dominate the advocacy of business-like  
25 practices (Christensen and Skærbæk, 2010; Hellstrom and Lapsley, 2016), whilst international  
26 financial institutions and their representatives are instrumental in EEs (Dean, 1986a; Adhi-kari  
27 et al, 2013; Jayasinghe et al., 2021). One thing common in both jurisdictions is perhaps a limited  
28 account of the local context when recommending accrual accounting and other business-like  
29 accounting practices. Whereas the former group is unfamiliar with operational processes and  
30 working traditions in the government sector (Christensen and Skærbæk, 2010; Hellstrom and  
31 Lapsley, 2016), the latter group is ignorant about the traditions and politics in EEs and  
32 insufficiently aware of their needs, amongst other things (see van Helden and Uddin, 2016;  
33 Hopper et al., 2017). As a result, the implementation process of reforms has been challenging.  
34 This section is devoted to underscoring unexpected consequences of NPM reforms and to  
35 shedding light on the need of adopting a new research approach in EEs.  
36  
37  
38  
39  
40  
41

### 42 43 *Unintended consequences of accounting and budgeting reforms*

44 Conventional accounting and budgeting practices in the public sector aim at controlling input  
45 and discharging budgetary accountability. Instead, NPM-based practices are concerned with  
46 accountability in terms of results and output, along with customer-like relationships (Hood,  
47 1995; Hodges, 2012). Similarly, the traditional jargon of the public sector was replaced by  
48 terminologies such as managerialism, responsiveness, value for money, creativity and re-  
49 engineering, amongst others (see Liddle, 2007). Such efforts do not take into account the need  
50 of facilitating the involvement of multiple stakeholders in the process of decision-making  
51 (Denhardt and Denhardt, 2000; Liddle, 2007; Torfing and Triantafillou, 2013; Steccolini,  
52 2019). Planning Programming Budgeting (PPB) is one example. In the early 1970s, this  
53 budgeting model was proposed to avoid inefficiency in the government sector (Adhikari et al.,  
54 2013). Several Asian countries attempted to adopt PPB under the technical guidance of  
55 international institutions. India, Malaysia and the Philippines, Nepal and Sri Lanka, amongst  
56 other countries, were guided to rely upon PPB (Dean, 1986a).  
57  
58  
59  
60

1  
2  
3  
4  
5 Developing countries have earned a reputation of being pro-reforms. However, their intention  
6 has very often been to gain legitimacy and to continue receiving financial aid from international  
7 institutions and donor agencies. Political willingness to use such reforms for improving  
8 efficiency or accountability is either very low or non-existent (see van Helden and Uddin, 2016;  
9 Hopper et al., 2017). The political motive behind the adoption of PPB could be to obtain  
10 legitimacy and foreign grants and aid (Adhikari et al, 2013). As a result, reforms adopted tend  
11 to wane or are superseded by new ideas as they evolve and are disseminated. Again, PPB was  
12 striking evidence as its adoption was driven by the political motive to obtain legitimacy and  
13 foreign grants and aid. For example, the Congress of the Philippines avoided enacting  
14 regulations to replace line item budgeting as revealed by Dean (1986a). In Nepal, it was  
15 experimented in certain ministries and abandoned as its implementation turned out to be  
16 technical and demanding, and far beyond the existing competence and capacity (Adhikari et al,  
17 2013). In addition, the parliamentary oversight committees in many developing countries did  
18 not conduct their investigations based on PPB. The chairman of the public account committee  
19 (PAC) in India had explained that PPB provided no useful information to conduct the  
20 committee's investigation (Dean, 1986a), whereas the members of the PAC in Sri Lanka did  
21 not possess competence to use information derived from PPB (Dean, 1986b). In addition, the  
22 existence of more than 2, 000 pages in the budget and excessive numbers of pages for each  
23 ministry in India made it hard for legislators to use them (Dean, 1986a).  
24  
25  
26  
27  
28  
29  
30

31 Following the trend of replacing cash-based accounting, some developing nations also made  
32 efforts to institutionalise accrual accounting. Such efforts have triggered conflicts between  
33 different professional groups on many occasions (Adhikari et al., 2013; Hopper et al., 2017). In  
34 Egypt, administrators with a native educational background undermined the implementation of  
35 suggestions made by Egyptians with a foreign degree (Adhikari et al., 2019). Similarly, the  
36 involvement of chartered accountants to promote and facilitate the introduction of accrual  
37 accounting in Bangladesh made both administrators and government accountants agitated and  
38 compelled them to resist or delay accounting reforms (Rajib et al., 2019). As demonstrated in  
39 the extant literature, the tendency to promote a one-size-fits all approach to accounting  
40 practices, disregarding the context and the competence and skills of administrators, has often  
41 failed (van Helden and Uddin, 2016; Hopper et al., 2017). For example, all Indonesian local  
42 governments were ordered to present their financial statements as per accrual accounting from  
43 2010. The lack of skilful administration was the main impediment to abide by this requirement  
44 and most local governments received a qualified audit opinion as elaborated by Boolaky et al.  
45 (2018). Similarly, the attempt to measure the performance of Tanzanian local authorities  
46 through financial reports has motivated them to offer money and other courtesy services to  
47 external performance assessors as a strategy of managing legitimacy (Gaspar and Mkasiwa,  
48 2015). Goddard et al. (2016) state that financial statements of local authorities in Tanzania were  
49 stamped symbolically as 'IPSAS compliant' just to satisfy the funders and other supervisory  
50 bodies. That public sector accounting reforms have paradoxically allowed corruption,  
51 patronage, clientelism and neopatrimonialism to proliferate, rather than contributing to good  
52 governance and accountability is also evident in several countries in Africa (Bakre et al., 2017;  
53 2021; Lassou, 2017).  
54  
55  
56  
57  
58  
59  
60

Extant work shows that reforms initiated under the behest of NPM also do not take into account politics and power struggles, issues which characterise the public sector (Hopper et al., 2017), and are not concerned with the importance of fostering the constituents' involvement in planning and decision making (see Denhardt and Denhardt, 2000; Liddle, 2007; Steccolini, 2019), at least at the grassroots level. Localised development discourses have been promoted more recently by international organisations, especially to address issues at grassroots levels. Participatory Budgeting (PB) was central to localised development discourses, the significance of which was predicated on the assumption that its implementation would foster citizens' involvement in the planning process and offer them a space to make their voice heard on pressing issues impacting their lives and livelihoods (Ganuza and Baiocchi, 2012; Gonclaves, 2014; Saguin, 2018). However, the failure to consider the context specific socio-political imperatives has largely impeded the potential of PB in garnering political emancipation for marginalised residents (Hopper et al., 2017; Saguin, 2018; Jayasinghe et al., 2020). Many PB initiatives in EEs have failed to live up to expectations, further eroding citizens trust on governance. In particular, PB as a democratic governance tool encountered several unanticipated consequences in yielding a democratic governance system at the grassroots level. Instead, specific groups could dominate the PB process (Kuruppu et al., 2016; Aleksandrov et al., 2018). For example, although PB aims at generating opportunities for marginalised groups to raise their voice, residential areas representing elites benefitted in Solo, Indonesia (Grillos, 2017). In other indigenous communities of Indonesia, members of these communities were forced to duplicate their budget process as part of complying with the ideas of PB promoted by international organisations (Jayasinghe et al., 2020). Similarly, as envisaged by Célérier and Botey (2015), the PB process was not a level-playing field for underprivileged residents in Brazil also. All this context-based evidence underlies the importance of initiating collaboration between scholars and public administrators to identify and institutionalise accounting and budgeting practices compatible with politics and social traditions in the local contexts of EEs.

### *A plea for engaged scholarship*

Universities are particularly concerned with teaching, research and disseminating knowledge. As such, academicians are offered freedom to conduct research that could be the trajectory of theory development and practice-relevant knowledge. However, some academicians have expressed their scepticism about the changing direction of accounting scholarships and their present state of affairs (Gendron, 2008; van Helden and Northcott, 2010; Waymire, 2012; Zeff, 2019). Many accounting scholars prefer hypothetico-deductive approach (Dyckman and Zeff, 2014; 2015) and may not aim to contribute to theory development. A number of scholars have raised their concerns, as the existing trend is likely to encourage conformist thinking and intellectual stagnation (Gendron, 2008; Waymire, 2012). As such, a plea is being made to adopt innovative methodological approaches that could contribute to regaining the relevance of accounting research (Kasanen et al., 1993; Gendron, 2008; van Helden and Northcott, 2010; Waymire, 2012; ter Bogt and van Helden, 2014). The interventionist (constructive) research approach (IRA) could therefore be a good example in this regard.

As demonstrated in the literature, IRA helps to develop a creative solution to a prevailing issue or problem and to exhibit its usability and theoretical connection, as well as to examine its

1  
2  
3 potential for more general adequacy (Kasanen et al., 1993). Therefore, it potentially offers a  
4 greater scope to engage with practitioners and practice. For example, critical accounting  
5 scholars, representing EEs, are urged to engage with international financial institutions, such as  
6 the WB and IMF, to show the influence of these institutions in triggering reforms and the  
7 manner in which such influences are operationalised (Hopper et al., 2017). More recently,  
8 Steccolini (2019) mentions that the extensive use of NPM both as a context of research and  
9 conceptual lens has put the discipline of public sector accounting into a golden cage, implying  
10 that NPM has given new life to public sector accounting research in terms of numbers of  
11 publications, but at the same time has contributed to limiting the growth of inter-disciplinary  
12 and theoretically underpinned work. Mentions are therefore made emphasising the need of  
13 shifting the attention from the public sector to publicness (Steccolini et al., 2021). It is argued  
14 that such a widening of the scope of public sector accounting research would rejuvenate the  
15 discipline, connecting it with public administration, policy and practice and theorising it within  
16 a wider social context.  
17  
18  
19  
20  
21  
22

23 When attempting to engage with other disciplines and practitioners, this requires collaboration  
24 and a dialectic process of inquiry, which points to a dialogue for identifying a research question  
25 that could meet the criteria of relevance in the academic and practitioner domain (ter Bogt and  
26 van Helden, 2014). Nevertheless, most of the published public sector accounting manuscripts  
27 aim at understanding management accounting practices in the government sector and such  
28 studies may not necessarily represent the interests of practitioners (van Helden and Northcott,  
29 2010). Most practitioners are also not interested in academic research because either they do  
30 not have access to academic journals (Shapiro et al., 2007) or they are unaware of the available  
31 collaborative mechanisms with academics. Therefore, we appeal to scholars from EEs to adopt  
32 IRA and search for a mechanism to engage in collaborative research with practitioners,  
33 policymakers and public administrators.  
34  
35  
36  
37  
38

39 Engaged scholarship can be elaborated as a process of solving a problem or issue existing in a  
40 specific institution (ter Bogt and van Helden, 2011; Arnaboldi, 2013). In this approach, scholars  
41 and administrators undertake research projects together. Therefore, this approach enables them  
42 to explore a practical, relevant research question(s) and access valuable data that may not be  
43 accessible otherwise (ter Bogt and van Helden, 2014). In other words, academic scholars can  
44 gain a broad understanding of contexts and tasks, including problems and issues in a selected  
45 social and institutional context (van de Ven and Johnson, 2006; Crespo and Dridi, 2007;  
46 Arnaboldi, 2013). Similarly, knowledge derived through the collaboration is likely to be put  
47 into practice, as the administration is part of the process of proposing a new way of doing things  
48 (van de Ven and Johnson, 2006; ter Bogt and van Helden, 2014). In addition, there is a trend to  
49 offer grants to increase cooperation between universities and private sector and public sector  
50 institutions, and practice relevant research (see Gulbrandsen and Smeby, 2005; Crespo and  
51 Dridi, 2007). It is therefore important to concede that universities are expected to help in solving  
52 social problems and issues (see Shapiro et al., 2007; ter Bogt and van Helden, 2012). Otherwise,  
53 failure to take heed of this expectation will mean that the legitimacy of scholars and business  
54 schools will be undermined (Shapiro et al., 2007). As envisaged by scholars, engaged  
55 scholarship has not impeded critical research and publishing it in good journals (Crespo and  
56  
57  
58  
59  
60

1  
2  
3 Dridi, 2007; ter Bogt and van Helden, 2011; 2012). As such, we encourage accounting scholars  
4 from EEs to adopt IRA that would contribute to fostering cooperation with the bureaucracy,  
5 whilst enabling the founding of locally developed accounting and budgeting practices.  
6  
7  
8  
9

### 10 **3. The papers on this special issue**

11 Until now, the JAEE has only published a relatively small number of papers in the realm of  
12 public sector accounting, i.e. approximately 10% of the total number of published papers. This  
13 special issue aims to give a boost to this niche domain because the large extent and impact of  
14 the public sector in EE merits increasing research efforts about accounting in this sector.  
15 Moreover, a review of public sector accounting research in the JAEE, as published on this  
16 special issue (van Helden, Adhikari and Kuruppu, 2021, this issue), points to the absence of  
17 literature reviews and of empirical papers originating in South America. In these respects, this  
18 special issue fills the indicated gaps through the inclusion of two literature reviews – one about  
19 public sector accounting research in EEs, as published in the JAEE, and one about gender  
20 budgeting in EEs – and additionally by a paper about costing in a public utility in Colombia.  
21 The remaining three papers are empirical investigations originating in Africa (Ghana, Nigeria  
22 and South Africa). Three of the empirical studies – those from the African continent and the  
23 earlier indicated paper from Colombia –rely on an interpretive paradigm and the use of  
24 qualitative methods, while one paper is based on a positivist paradigm and the use of  
25 quantitative methods. This section further summarises the papers on this special issue.  
26  
27  
28  
29  
30  
31

32 The first literature review is about public sector accounting research, as published in the JAEE's  
33 first decade (van Helden, Adhikari and Kuruppu, 2021, this issue). It shows that New Public  
34 Management (NPM) dominates the research, with performance management, budgeting and  
35 accrual accounting as the main accounting topics. The review also reveals that NPM claims,  
36 which can range from usability and use of a new accounting repertoire, to desirable impacts on  
37 efficiency and service delivery, are often not fulfilled. Failing accounting innovations are often  
38 caused by contextual factors, such as political instability, poor governance and a lack of  
39 capabilities. A variety of theoretical perspectives is mobilised in the reviewed research, and  
40 neo-institutional theory is the most popular theoretical stance. The reviewed research is  
41 positioned in the context of extant knowledge in this domain. This review recommends future  
42 research that moves away from a focus on public sector accounting reforms to concentrate  
43 instead on an understanding of how the accounting repertoire works in practice, including routes  
44 for potential improvements therein. In addition, future research is propagated that goes beyond  
45 NPM thinking, by focusing on accounting for strengthening the collective well-being in a  
46 society and enhancing democratic values.  
47  
48  
49  
50  
51  
52

53 The other literature review deals with gender budgeting in EEs (Nolte, Polzer and Seiwald,  
54 2021). More than 80 countries have adopted some elements of gender budgeting, and in recent  
55 years, the topic has drawn the increasing attention of researchers, policy-makers and  
56 international organisations. An ultimate aim of gender budgeting has been to ensure that  
57 government budgets promote greater gender equality and that equality policies are embedded  
58 in the discharging of government accountability. The review paper discusses both the literature  
59  
60

1  
2  
3 emerging in this field and the avenues for future research. The result of the review demonstrates  
4 relatively few publications on this topic and almost a non-existence of papers on gender  
5 budgeting in accounting journals. The majority of the published articles on this topic have  
6 adopted a case study approach, and almost 40% of the papers reviewed have been focused on  
7 preparatory and approval phases of gender budgeting. The review also demonstrates the non-  
8 existence of empirical comparative analysis of the contextual factors of gender budgeting.  
9 Relatively little is known about how different socio-political, economic and cultural contexts  
10 influence gender budgeting design and implementation. The review paper has urged researchers  
11 to facilitate more analytical works on the topic drawing on primary data. Similarly, the  
12 execution and the auditing of gender budgeting represent other areas, which could be explored  
13 in further studies. The need for studying gender budgeting through accounting perspectives, as  
14 well as developing a sequential approach to implementation is outlined in the paper.  
15  
16  
17  
18  
19

20  
21 The first empirical study on this special issue is a field study on public sector financial  
22 management reforms in Ghana relying on insights from neo-institutional theory (Tetteh,  
23 Agyenim-Boateng, Simpson and Susuawu, 2021, this issue). More particularly, this study  
24 discusses the adoption, implementation and use of an integrated financial management  
25 information system in various governmental institutions, and evidence mainly comes from  
26 interviews with Ghana's controllers and accountant general department, in addition to relevant  
27 documents. The study shows that coercive, normative and mimetic pressures have affected the  
28 adoption and implementation of this system, but internal factors, such as top management  
29 support and strong technical support, were facilitating the reform. However, the ultimate use of  
30 this new system was limited, predominantly due to a lack of information-technological skills of  
31 top bureaucrats, an inadequate IT infrastructure and resistance from users. The outcomes of this  
32 study stand out because, despite the fact that various conditions for a successful financial  
33 management reform were fulfilled, the usage stage of the re-form was constrained by both  
34 technical and cultural influences. This paper could be important to other EEs that aim to enact  
35 a governmental financial management reform because it offers a blueprint of factors to be taken  
36 into account.  
37  
38  
39  
40  
41  
42

43 The second empirical paper originates from Colombia and investigates how a state-owned  
44 multi-utility conglomerate (CMC) has used different management accounting practices,  
45 including accrual accounting, in its attempt to achieve efficiency (Álvarez, Adhikari and Mejía,  
46 2021). Giddens' structuration theory has been used to demonstrate the interplay between  
47 structure and agency taking place in the process of operationalising efficiency. This is an  
48 interpretative study and the data have been derived from interviews, non-participative  
49 observations and document analysis. Accrual accounting was introduced to CMC three decades  
50 prior to its dissemination in western countries as part of NPM. As a result, the operating  
51 structure, mind-set and agency of the managers and staff members at CMC were already set up  
52 in line with neoliberal market principles. In particular, the paper has showed the important role  
53 that the School of Mines has played in shaping agency and making efficiency a corporate value.  
54 NPM offered CMC further space and opportunity to experiment several NPM-propagated  
55 accounting technologies and reproduce the notion of efficiency. The company developed and  
56 pursued a long-term financial approach through the use of several management accounting  
57  
58  
59  
60



1  
2  
3 practices. A key contribution of the study concerns demonstrating the capacity of management  
4 accounting practices in constructing and operationalising the notion of efficiency.  
5 Theoretically, the study has demonstrated the empirical significance of structuration theory in  
6 emerging economy contexts. However, the way in which structure and agency are embedded  
7 in management accounting practices may vary across contexts; further studies are therefore  
8 called for covering other emerging economies.  
9  
10

11  
12  
13 The third paper based on empirical research is a qualitative study about risk management  
14 systems in public sector procurement processes in a South African state-owned enterprise  
15 (Myeza, Nkhi and Maroun, 2021, this issue). This study is based on interviews with  
16 management advisors, forensic investigators and auditors. Corruption and unethical behaviour  
17 in public sector procurement processes are major problems in South Africa, as well as in other  
18 countries in both the developed and underdeveloped world. So, the paper addresses a problem  
19 of large practical relevance. This study applies the COSO framework for investigating which  
20 control principles can be of importance in procurement processes. Accordingly, it makes a  
21 distinction between the following control principles: governance and culture; strategy and  
22 objective setting; performance; review and revision; and information, communication and  
23 reporting. The paper points to failing risk management systems, and it concludes that an  
24 involvement of both the political and executive top levels are largely conducive to these failing  
25 systems.  
26  
27  
28  
29  
30

31  
32 The final paper on this special issue is a quantitative study on fraud detection in the Nigerian  
33 public sector (Oyerogba, 2021, this issue). This study investigates various forensic auditing  
34 mechanisms, especially relevant knowledge, skills, tools and expertise, and it seeks to examine  
35 whether these mechanisms can explain the extent of fraud detection. The distinctiveness of this  
36 study is that it relies on a survey amongst a broad spectrum of stakeholders in forensic auditing  
37 in the governmental sector, particularly judges, governmental officials, auditors and scholars.  
38 The findings, on the one hand, indicate which types of forensic knowledge, skills, tools and  
39 expertise are valued by the respondents. On the other hand, they reveal that forensic knowledge,  
40 skills and tools explain fraud detection, but expertise does not. This is derived from the  
41 application of a variety of regression analyses, which contributes to the robustness of the  
42 findings. Because fraud is a major problem in both developed and less developed countries,  
43 including Nigeria, the practical relevance of this type of research is without doubt: it gives  
44 pointers for the development of fraud mechanisms, which can be conducive to government  
45 policies and curricula for forensic auditing training programmes.  
46  
47  
48  
49  
50

#### 51 4. Directions for future research

52  
53 Although the various papers on this special issue already provide pointers for interesting further  
54 research, this final section of our editorial discusses some more general directions for future  
55 research, which we want to connect to the discussion about challenging themes in the literature  
56 on public sector accounting.  
57  
58  
59  
60

1  
2  
3 Our first suggestion for future research is concerned with the role of academic researchers in  
4 conducting scholarly work. The review of the public sector accounting research published in  
5 the first decade of the JAEE indicates that many studies conclude that public sector accounting  
6 reform attempts do not live up to their promises (van Helden, Adhikari and Kuruppu, 2021, this  
7 issue). This is corroborated in other public sector accounting reviews (van Helden and Uddin,  
8 2016; Lapsley and Miller, 2019). This finding puzzles us in many respects. Do we need to  
9 search for other research designs, for example, by conducting comparative studies, which  
10 search for the antecedents of both successes and failures of public sector accounting innovations  
11 (Adhikari et al., 2019)? Or, do we have to convince practitioners to move away from a one-  
12 size-fits-all reform repertoire (see section 3)? A more fundamental answer comes from a  
13 reconsideration of our role as outsiders of public sector accounting practices. We, as  
14 researchers, are investigating these practices without a strong commitment to the improvement  
15 of them. An alternative role could be acting as engaged scholars, that is, taking part in change  
16 processes in practice, helping practitioners in solving their problems, but at the same time  
17 protecting our main scholarly role as impartial and critical observers of practices (van de Ven  
18 and Johnson, 2006). We acknowledge that it will not be easy combining these roles.  
19 Nevertheless, some more concrete suggestions can be provided. Scholars could, for example,  
20 take part in advisory committees for developing reforms at the sector level, such as for  
21 municipalities or for organizations in the health care sector. Here, their role could focus on  
22 establishing what conditions are needed for making certain reforms potentially successful, in  
23 terms of capabilities, resources and a mitigation of cultural hindrances. Academic researchers  
24 can also take up a role in interventionist research, in which they collaborate with practitioners  
25 to develop and implement specific accounting changes that seriously take account of context-  
26 specific aspects (see ter Bogt and van Helden, 2011, for a public sector accounting illustration;  
27 see also our recommendation at the end of section 2).  
28  
29  
30  
31  
32  
33  
34  
35  
36

37 Recent debates about emerging themes in public sector accounting give rise to issues beyond  
38 more or less traditional themes revolving around the budgetary cycle, such as cash versus  
39 accrual accounting for financial reporting, performance budgeting and costing of services.  
40 These emerging issues on the one hand concern innovations in budgeting, such as participatory  
41 budgeting (see the literature review in this issue; van Helden, Adhikari and Kuruppu) and gender  
42 budgeting (see the literature review on this theme in this issue; Nolte, Polzer and Seiwal, 2021).  
43 On the other hand, emerging themes regard accounting for wicked problems, and accounting  
44 for public value and publicness. We do not see these new themes in this special issue and neither  
45 in the public sector accounting papers that have been published in this journal's first decade.  
46 So, future research on these new themes in the context of EEs is desirable. More specific  
47 suggestions are given below.  
48  
49  
50  
51  
52

53 Wicked problems are problems that lack a clear understanding of their scope and possible  
54 solutions. Such problems require broad ways of thinking about variables, options and linkages,  
55 which may give rise to debates amongst actors to achieve temporary compromises, while the  
56 underlying differences may persist (Head and Alford, 2015, p. 722). Jacobs and Gugasenan  
57 (2014) refer to the practical relevance of wicked problems that due to their complexity,  
58 dynamics, and the involvement of multiple stakeholders, require a multidisciplinary approach.  
59  
60

1  
2  
3 Complex city-centre projects could, for example, imply the involvement of disciplines like  
4 spatial planning, architecture, public administration and accounting. Within the context of EE,  
5 long-term development projects often include a multiplicity of functions, such as education,  
6 physical and medical infrastructure as well as economic facilities for local citizens. As a  
7 consequence, they require the engagement of a variety of stakeholders, including local  
8 communities, NGOs, governments and international development institutions. Accounting can  
9 probably play a facilitating role in tackling and debating wicked problems, rather than a  
10 problem-solving role, that is, it could provide ammunition for the support of these debates in  
11 the form of, for instance, financial and other impacts concerning a variety of scenarios.  
12  
13  
14  
15  
16

17 COVID-19 has led to the rethinking of the way public services are delivered. Two issues are  
18 worth mentioning in this regard. Firstly, with years of austerity, budget cuts and resource  
19 constraints, public trust in governments has eroded across countries. Both governments'  
20 capacities and capabilities of handling the consequences of the pandemic have therefore drawn  
21 greater attention. Next, COVID-19 has exposed the heterogeneity of our societies (Steccolini  
22 et al., 2021) and the deeply rooted social inequality, injustice and entrenched disadvantages at  
23 grassroots levels (O'Flynn, 2020). The concept of coproduction has increasingly been  
24 envisaged as an alternative in pursuing policy reforms and service delivery (Bovaird, 2007;  
25 Nabatchi et al., 2017; Steccolini, 2019). Coproduction involves both users and public sector  
26 professional in different stages of policy making and streamlining the quality and quantity of  
27 public services. However, little research has been undertaken so far delineating the way public  
28 sector accounting has been implicated in the operationalisation of coproduction in developed  
29 countries, let alone EE.  
30  
31  
32  
33  
34  
35

36 The term 'financial resilience' has been applied in management and other disciplines to study  
37 how a system reacts to exogenous shocks and disturbances and how it recovers and adapts to  
38 new circumstances (Linnenluecke, 2017; Upadhaya et al., 2020). While few public sector  
39 scholars have applied the resilience perspective to shed light on governments' responses to  
40 financial crises (see e.g. Barbera et al., 2017; 2020), the significance of this perspective has  
41 been particularly emphasised in EE contexts to analyse the consequences of governments'  
42 responses to the pandemic, taking into account their anticipatory and coping capacities  
43 (Upadhaya et al., 2020). In the aftermath of the pandemic and within the context of limited  
44 public resources and rising budgetary expenditures, the objective of public sector accounting  
45 has been expanded, including building resilience. Governments can only safeguard their  
46 economies and protect people's livelihoods if they are able to anticipate, absorb and react to  
47 future shocks. What role public sector accounting can play in building on financial resilience  
48 and responding to shocks and crises may therefore represent an interesting direction for future  
49 research in EEs.  
50  
51  
52  
53  
54  
55

56 Our research tradition is very much impacted by economic thinking, in which labels like  
57 economy, efficiency, effectiveness and accountability are core. As a result, accounting  
58 techniques such as accrual accounting and IPSASs, performance measurement and various  
59 other management accounting tools continue to dominate public sector accounting research,  
60

1  
2  
3 and also in EEs. As is the case in western countries, these techniques and tools have been seen  
4 as a means through which to make such goals (i.e. efficiency, effectiveness and accountability)  
5 visible, as well as to prioritise issues such as outputs, results and outcomes in resource allocation  
6 and service delivery (Steccolini et al., 2021). This is also reflected in the papers on this special  
7 issue, such as the influence of NPM on public sector accounting research (van Helden, Adhikari  
8 and Kuruppu, this issue), as well as the usability of advanced financial management systems  
9 (Tetteh, Agyenim-Boateng, Simpson and Susuawu, 2021, this issue), and the availability of  
10 mechanisms for tackling fraud (Oyerogba, 2021, this issue). The emerging attention for public  
11 value and publicness takes distance from this economic way of thinking and aims to elevate the  
12 specific values of the public sector, such as fairness, accessibility of services for many groups  
13 of citizens, including the less privileged ones, sustainability of service production and  
14 consumption, and accountability of governments towards a broad spectrum of stakeholders  
15 (Steccolini, 2019; Steccolini et al, 2021). According to Steccolini et al. (2021), combinations  
16 of logics, for example, an economic logic and a professional logic (such as originating in a  
17 medical or cultural profession), can lead to new forms of accounting, that not only facilitate  
18 certain changes but also shape these changes.  
19  
20  
21  
22  
23  
24  
25

26 In the context of emerging economies, accounting systems can accommodate the values of both  
27 rational government and kinship in local communities (Goddard, et al, 2016; Phiri and Guven-  
28 Uslu, 2018). In a more general vein, accounting can be supportive to identifying measurable  
29 constructs for a multitude of values that are core to public sectors in emerging economies. To  
30 some extent this has been discussed in the literature (see van Helden et al., 2021, this issue;  
31 Hopper et al., 2009; Van Helden and Uddin, 2016). For instance, van Helden and Uddin (2016)  
32 discuss a shift in the development discourses of international organisations to EEs and  
33 corresponding alternation in public sector accounting and accountability. While still  
34 propagating neoliberal NPM values such as free market and private owner-ship, this new  
35 agenda is advanced as a way forward in rectifying the failure of market-led development  
36 discourses. At the heart of the new agenda lies the reinvention of democracy at grassroots level  
37 by eradicating all forms of racial, gender and ethnic discrimination, corruption and political  
38 patronage. The localised development logics are constructed accepting the emancipatory role  
39 of accounting in terms of constructing a more democratic, participative and social form of  
40 accountability (Alawattage and Azure, 2021). An important avenue for future public sector  
41 accounting research could therefore be the exploration of the way in which accounting is  
42 implicated in localised development, and how local issues such as public participation,  
43 emancipation and social accountability are better addressed through accounting.  
44  
45  
46  
47  
48  
49  
50

51 We hope this special issue will trigger the interest of public sector accounting researchers in  
52 EEs and beyond to explore new research topics and contexts and further enrich our  
53 understanding and theorisation of existing accounting practices and ongoing reforms. This  
54 editorial review is just one example showing that there are so many accounting issues that are  
55 underexplored; insights into these issues are of paramount importance to set up future directions  
56 for public sector accounting research in EEs and beyond.  
57  
58  
59  
60

## References

- Adhikari, P., Kuruppu, C., Hassan, O., Grossi, G. and Ambalangodage, D. (2019). “Unintended consequences in implementing public sector accounting reforms in emerging economies: Evidence from Egypt, Nepal and Sri Lanka”, *International Review of Administrative Sciences*, <https://doi.org/10.1177/0020852319864156>
- Adhikari, P., Kuruppu, C. and Matilal, S. (2013), “Dissemination and institutionalization of public sector accounting reforms in less developed countries: a comparative study of the Nepalese and Sri Lankan central governments”, *Accounting Forum*, Vol. 37 No. 3, pp. 213-230.
- Adhikari, P., Kuruppu, C., Wynne, A. and Ambalangodage, D. (2015), “Diffusion of the Cash Basis International Public Sector Accounting Standard (IPSAS) in Less Developed Countries (LDCs) – The Case of the Nepali Central Government”, in: Jayasinghe, K., Nath, N. and Othman, R. (Eds.), *The Public Sector Accounting, Accountability and Auditing in Emerging Economies*, Emerald, Bingley, pp. 85-108.
- Alawattage, C. and Azure, J. (2021), “Behind the World Bank’s ringing declarations of “social accountability”: Ghana’s public financial management reform”, *Critical Perspectives on Accounting*, Vol. 78, pp. 102075.
- Aleksandrov, E., Bourmistrov, A. and Giuseppe, G. (2018), “Participatory Budgeting as a Form of Dialogic Accounting in Russia: Actors’ Institutional Work and Reflexivity Trap”, *Accounting, Auditing and Accountability Journal*, Vol. 31 No.4, pp. 1098-1123.
- Arnaboldi, M. (2013), “Consultant-researcher in public sector transformation: an evolving role”, *Financial Accountability and Management*, Vol. 29 No. 2, pp. 140 – 160.
- Bakre, O., Lauwo, S. and McCartney, S. (2017), “Western accounting reforms and accountability in wealth redistribution in patronage-based Nigerian society”, *Accounting, Auditing & Accountability Journal*, Vol 30 No. 6, pp. 1288-1308.
- Bakre, O., McCartney, S. and Fayemi, S. (2021), “Accounting as a technology of neoliberalism: the accountability role of IPSAS in Nigeria”, *Critical Perspectives on Accounting*”, <https://doi.org/10.1016/j.cpa.2020.102282>.
- Barbera, C., Jones, M., Korac, S., Saliterer, I. and Steccolini, I. (2017), “Governmental financial resilience under austerity in Austria, England and Italy: how do local governments cope with financial shocks?”, *Public Administration*, Vol. 95 No. 3, pp. 670-697.
- Barbera, C., Guarini, E. and Steccolini, I. (2020), “How do governments cope with austerity? The roles of accounting in shaping governmental financial resilience”, *Accounting, Auditing and Accountability Journal*, Vol. 33 No. 3, pp. 529-558.
- Bovaird, T. (2007), “Beyond engagement and participation: user and community coproduction of public services”, *Public Administration Review*, Vol. 67 No. 5, pp. 846-860.
- Célérier, L. and Botey, L. (2015), “Participatory budgeting at a community level in Porto Alegre: a Bourdieusian interpretation”, *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 5, pp. 739–772.

1  
2  
3 Christensen, M. and Parker, L. (2010) "Using ideas to advance professions: public sector  
4 accrual accounting, *Financial Accountability and Management*, Vol. 26 No. 3, pp. 246 – 266.

5  
6 Christensen, M. and Skærbæk, P. (2010), "Consultancy outputs and the purification of  
7 accounting technologies", *Accounting, Organizations and Society*, Vol. 35, pp. 524 – 545.

8  
9 Crespo, M. and Dridi, H. (2007), "Intensification of university-industry relationships and its  
10 impact on academic research", *Higher Education*, Vol. 54, pp. 61 – 84.

11  
12 Dean, P. N. (1986a), "Assessing the performance budgeting experiment in four developing  
13 countries", *Financial Accountability and Management*, Vol. 2 No. 1, pp. 1 – 24.

14  
15 Dean, P. N. (1986b), "Performance budgeting in Sri Lanka", *Public Budgeting and Finance*,  
16 Vol. 6 No. 2, pp. 63 – 75.

17  
18 Dean, P. N. (1989), "Accounting for development projects: the issues", *Financial  
19 Accountability and Management*, Vol. 5 No. 3, pp. 135 – 147.

20  
21 Denhardt, R. B. and Denhardt, J. V. (2000), "The new public service: serving rather than  
22 steering", *Public Administration Review*, Vol. 60 No. 6, pp. 549 - 559.

23  
24 Dyckman, T. R. and Zeff, S. A. (2014), "Some methodological deficiencies in empirical  
25 research articles in accounting", *Accounting Horizons*, Vol. 28 No. 3, pp. 695 – 712.

26  
27 Dyckman, T. R. and Zeff, S. A. (2015), "Accounting research: past, present and future",  
28 *Abacus*, Vol. 51 No. 4, pp. 511 – 524.

29  
30 Ganuza, E. and Baiocchi, G. (2012), "The power of ambiguity: How participatory budgeting  
31 travels the globe", *Journal of Public Deliberation*, Vol. 8 No. 2, pp. 1-12 (Article. 8).

32  
33 Gendron, Y. (2008), "Constituting the academic performer: the spectre of superficiality and  
34 stagnation in academia", *European Accounting Review*, Vol. 17 No. 1, pp. 97 – 127.

35  
36 Goddard, A., Assad, M., Issa, S., Malagilla, J. and Makasiwa, T. A. (2016), "The two publics  
37 and institutional theory – a study of public sector accounting in Tanzania", *Critical Perspectives  
38 on Accounting*, Vol. 40, pp. 8 – 25.

39  
40 Goncalves, S. (2014), "The effects of participatory budgeting on municipal expenditures and  
41 infant mortality in Brazil", *World Development*, Vol. 53, pp. 94-110.

42  
43 Grillos, T. (2017), "Participatory budgeting and the poor: tracing bias in a multi-staged process  
44 in Solo, Indonesia", *World Development*, Vol. 96, pp. 343-358.

45  
46 Gulbrandsen, M. and Smeby, J. (2005), "Industry funding and university professors' research  
47 performance", *Research Policy*, Vol. 34, pp. 932 – 950.

48  
49 Gårseth-Nesbakk, L. and Kuruppu, C. (2018), "Diametrical effects in governmental  
50 accountability – the auditor general's struggle to sustain balance in performance auditing  
51 reports and media disclosure", *Pacific Accounting Review*, Vol. 30 No. 3, pp. 274 – 296.

52  
53 Head, B.W. and Alford, J. (2015), "Wicked problems: implications for public policy and  
54 management", *Administration and Society*, Vol. 47 No. 6, pp. 711-739.

1  
2  
3 Hellstrom, C. and Lapsley, I. (2016), "Humour and happiness in an NPM world: do they speak  
4 in jest?", *Critical Perspectives on Accounting*, Vol. 27, pp. 51 – 64.

5  
6 Hodges, R. (2012), "Joined-up government and the challenges to accounting and accountability  
7 researchers", *Financial Accountability and Management*, Vol. 28 No. 1, pp. 26 - 51.

8  
9 Hood, C. (1991), "A public management for all seasons", *Public Administration*, Vol. 69, pp.  
10 3 – 19.

11  
12 Hood, C. (1991), "The new public management in the 1980s: variation on a theme",  
13 *Accounting, Organizations and Society*, Vol. 20 No. 2/3, pp. 93 – 109.

14  
15 Hopper, T., Tsamenyi, M., Uddin, S. and Wickramasinghe, D. (2009), "Management  
16 accounting in less developed countries: what is known and needs knowing", *Accounting,  
17 Auditing & Accountability Journal*, Vol. 22 No. 3, pp. 469-514.

18  
19 Hopper, T., Lassou, P. and Soobaroyen, T. (2017), "Globalisation, accounting and developing  
20 countries", *Critical Perspectives on Accounting*", Vol. 43, pp. 125 – 148.

21  
22 Hyndman, N., Liguori, M., Meyer, R. E., Polzer, T., Rota, S. and Seiwald, J. (2014), "The  
23 translation and sedimentation of accounting reforms: a comparison of the UK, Austrian and  
24 Italian experiences", *Critical perspectives on Accounting*, Vol. 25, pp. 388 – 408.

25  
26 Jacobs, K. and Guganesan, S. (2014), "Interdisciplinary accounting research in the public sector  
27 dissolving boundaries to tackle wicked problems", *Accounting, Auditing & Accountability  
28 Journal*, Vol. 27 No. 8, pp.1250-1256.

29  
30 Jayasinghe, K., Adhikari, P., Wynne, A., Malagila, J., Abdurafiu, N. and Soobaroyen, T. (2021)  
31 "Government accounting reforms in sub-saharan African countries and the selective ignorance  
32 of the epistemic community: a competing logics perspective", *Critical Perspectives on  
33 Accounting*, Vol. 78, pp. 102246-102246

34  
35 Jayasinghe, K., Adhikari, P., Carmel, S. and Sopanah, A. (2020), "Multiple rationalities of  
36 participatory budgeting in Indigenous communities: evidence from Indonesia", *Accounting  
37 Auditing and Accountability Journal*, Vol. 33 No. 8, pp. 2139-2166.

38  
39 Kasanen, E., Lukka, K. and Siitonen, A. (1993), "The constructive approach in management  
40 accounting research", *Journal of Management Accounting Research*, Vol. 14, pp. 243 – 264.

41  
42 Kuruppu, C., Adhikari, P., Gunarathne, V., Ambalangodage, D. Perera, P., and Karunarathne,  
43 C. (2016), "Participatory Budgeting in a Sri Lankan Urban Council: A Practice of Power and  
44 Domination", *Critical Perspectives on Accounting*, Vol. 41, pp. 1-17.

45  
46 Lapsley, I. and Miller, P. (2019), "Transforming the public sector: 1998 – 2018", *Accounting,  
47 Auditing and Accountability Journal*, Vol. 32 No. 8, pp. 2211 – 2252.

48  
49 Lassou, P. (2017), "State of government accounting in Ghana and Benin: a 'tentative' account",  
50 *Journal of Accounting in Emerging Economies*, Vol. 7 No. 4, pp. 486-506.

51

52

53

54

55

56

57

58

59

60

1  
2  
3 Liddle, J. (2007), “Challenges to democratic legitimacy, scrutiny, accountability in the UK  
4 national and local state”, *Public Administration Quarterly*, Vol. 31 No. 4, pp. 397 – 428.

5  
6 Linnenluecke, M.K. (2017), “Resilience in business and management research: a review of  
7 influential publications and a research agenda”, *International Journal of Management Reviews*,  
8 Vol. 19 No. 1, pp. 4-30

9  
10 Nabatchi, T., Sancino, A. Sicilia, M. (2017), “Varieties of participation in public services: the  
11 who, when and what of coproduction”, *Public Administration Review*, Vol. 77 No. 5, pp. 766-  
12 776.

13  
14 O’Flynn, J. (2020), “Confronting the big challenges of our time: making a difference during  
15 and after COVID-19”, *Public Management Review*, Vol. 23 No. 7, pp. 961-980.

16  
17 Phiri, J. and Guven-Uslu, P. (2018), “Institutional pluralism, two publics theory and  
18 performance reporting practices in Zambia’s health sector”, *Journal of Accounting in Emerging*  
19 *Economies*, Vol. 8 No. 1, pp.141-162.

20  
21 Rajib, S. U. , Adhikari, P., Hoque, M. and Akter, M. (2019), “Institutionalisation of the Cash  
22 Basis International Public Sector Accounting Standard in the Central Government of  
23 Bangladesh: An example of delay and resistance”, *Journal of Accounting in Emerging*  
24 *Economies*, Vol, 9 No. 1, pp. 28 - 50.

25  
26 Saguin, K. (2018), “Why the poor do not benefit from community-driven development: lessons  
27 from participatory budgeting”, *World Development*, Vol. 112, pp. 220 – 232.

28  
29 Shapiro, D. L., Kirkman, B. L. and Courtney, H. G. (2007), “Perceived causes and solutions of  
30 the translation problem in management research”, *The Academy of Management Journal*, Vol.  
31 50 No. 2, pp. 249 – 266.

32  
33 Steccolini, I. (2019), “Accounting and the post-new public management: re-considering  
34 publicness in accounting research”, *Accounting, Auditing & Accountability Journal*, Vol. 32  
35 No. 1, pp. 255-279.

36  
37 Steccolini, I., Bracci, E., Saliterer, I. and Sicilia, MF. (2021), “Accounting for (public) value(s):  
38 reconsidering publicness in accounting research and practice”, *Accounting Auditing and*  
39 *Accountability Journal*, DOI 10.1108/AAAJ-06-2021-5318.

40  
41 Ter Bogt, H. and Van Helden, J. (2011), “The role of consultant-researchers in the design and  
42 implementation process of a programme budget in a local government organization,  
43 *Management Accounting Research*, Vol. 22, pp. 56 - 64.

44  
45 Ter Bogt, H. and Van Helden, J. (2012), “The practical relevance of management accounting  
46 research and the role of qualitative methods therein”, *Management Accounting Research*, Vol.  
47 9 No. 3, pp. 265 – 295.

48  
49 Ter Bogt, H. and Van Helden, G. J. (2014), “A pragmatic view on engaged scholarship in  
50 accounting research”, *Qualitative Research in Accounting and Management*, Vol.11 No. 1, pp.  
51 40 – 50.

52  
53 Torfing, J. and Traintafillou, P. (2014), What’s in a name? grasping new public governance as  
54 a political-administrative system”, *International Review of Public Administration*, Vol. 18 No.  
55 2, pp. 9 – 25.



1  
2  
3 Upadhaya, B., Wijethilake, C., Adhikari, P., Jayasinghe, K. and Arun, T. (2020), "COVID-19  
4 policy responses: reflections on governmental financial resilience in South Asia", *Journal of*  
5 *Public Budgeting Accounting and Financial Management*, Vol. 32 No. 5, pp. 825-836.

6  
7 United Nations (1984), *Accrual Accounting in Developing Countries*, United Nations, New  
8 Yourk.

9  
10 Van de Ven, A. H., Johnson, P. E. (2006), "Knowledge for theory and practice", *Academy of*  
11 *Management Review*, Vol. 31 No. 4, pp. 802 - 821.

12  
13 Van Helden, G. J. and Northcott, D. (2010), "Examining the practical relevance of public sector  
14 management accounting research", *Financial Accountability and Management*, Vol. 26 No. 2,  
15 pp. 213 – 240.

16  
17 Van Helden, J. and Uddin, S. (2016), "Public sector management accounting in emerging  
18 economies: a literature review", *Critical Perspectives in Accounting*, Vol. 41, pp. 34 – 62.

19  
20 Waymire, G. B. (2012), "Seeds of innovation in accounting scholarship", *Issues in Accounting*  
21 *Education*, Vol. 27 No. 4, pp. 1077 – 1093.

22  
23 World Bank. (2020), *Global Economic Prospects*, the World Bank Group, Washington DC.

24  
25 Zeff, S. A. (2019), "A personal view of the evolution of the accounting professoriate",  
26 *Accounting Perspectives*, Vol. 18 No. 3, pp. 159 – 185.

27  
28  
29  
30  
31 Chamara Kuruppu, USN School of Business, University of South-Eastern Norway, Norway

32  
33  
34  
35 Pawan Adhikari, Essex Business School, University of Essex, UK

36  
37  
38  
39 Jan van Helden, University of Groningen, the Netherlands  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60