

Accounting and the post-New Public Management: re-considering Publicness in

Accounting Research

ABSTRACT

Purpose

This paper reflects various pathways for public sector accounting and accountability research in a post- New Public Management (NPM) context.

Design/methodology/approach

The paper first discusses the relationship between NPM and public sector accounting research. It then explores the possible stimuli that inter-disciplinary accounting scholars may derive from recent public administration studies, public policy and societal trends, highlighting possible ways to extend public sector accounting research and strengthen dialogue with other disciplines.

Findings

NPM may have represented a golden age, but also a “golden cage”, for the development of public sector accounting research. The paper reflects possible ways out of this golden cage, discussing future avenues for public sector accounting research. In doing so, it highlights the opportunities offered by reconsidering the “public” side of accounting research and shifting the attention from the public sector, seen as a *context* for public sector accounting research, to publicness, as a *concept* central to such research.

Originality/Value

The paper calls for stronger engagement with contemporary developments in public administration and policy. This could be achieved by looking at how public sector accounting accounts for, but also impacts on, issues of wider societal relevance, such as co-production and hybridization of public services, austerity, crises and wicked problems, the creation and maintenance of public value, and democratic participation.

Keywords: public sector accounting, New Public Management, public value, publicness, austerity, wicked problems, performance measurement

1. Introduction

Public sector accounting scholarship has witnessed enormous developments over the last three decades (e.g. Lapsley, 1988; Broadbent and Guthrie, 1992, 2008). However, far from having reached maturity, it has been recently the subject of a lively debate concerning its future. Especially in the light of it being seen as too insulated from other disciplines, with limited impact on public policy (Humphrey and Miller, 2012), and in need of stronger theorization (e.g. Jacobs, 2012, 2013, 2016; Broadbent and Guthrie, 1992, 2008; Goddard, 2010; Van Helden et al., 2008; Anessi et al., 2016).

This paper aims at contributing to this contemporary debate by reflecting various pathways for public sector accounting and accountability practices and research. Discussing the influence of NPM in recent public sector accounting research, the paper suggests that NPM may represent a golden age for public sector accounting scholarship, but may end up becoming its “golden cage” (section 2). In reviewing ways out of the “golden cage”, and various forward pathways for public sector accounting research (section 3), this paper explores inter-disciplinarity of public sector accounting as its strength, and propose to rediscover the “public” side of accounting scholarship. This would require shifting the attention from the public sector, seen as a context for public sector accounting research, to ‘publicness’, as a concept central to such research (section 4), and stronger engagement with contemporary developments in public administration, public policy and societal issues. Along these lines, public sector accounting scholars may explore if and how accounting accounts for, but also impacts on, issues of wider social relevance, such as the creation and maintenance of public value, co-production and hybridization of public services, austerity, crises and wicked problems, and performance management. This may contribute to strengthening our understanding of the role of accounting in modern states, but also our impact on public policies and society (section 5).

2. NPM as a golden (c)age for public sector accounting?

The rise and development of public sector budgeting and accounting are intertwined with the establishment of modern states (Jones and Pendlebury, 2010: 1-13). Public budgets and the related reports were first set

up to ensure accountability on the allocation and use of public resources (Saliterer et al., 2017). The specific nature of the public sector has influenced the features of public sector accounting. As a research area, public sector accounting matured at the intersection among different disciplines, including public administration and management, financial and management accounting, political science, sociology, psychology, public finance, organisation studies and legal studies (see, Jones and Pendlebury, 2010:1-13; Anessi et al., 2016). In practice, it has traditionally been a field where different actors, including politicians, managers, accountants, economists, advisors, policymakers have co-existed and interacted, along with their differences in cultures, perceptions, expectations and professional norms (Jones, 2000; Jones and Pendlebury, 2010:1-13).

In his review of inter-disciplinary public sector accounting scholarship, Lapsley (1988: 21) observed the absence of systematic investigation in most public sector accounting issues and highlighted the distinctive features that would make public sector accounting attractive to accounting scholars. These included the heterogeneity of public sector organisations, the scale of their operations, and the diversity of their accounting practices. Indeed, this seminal piece was followed by a blossoming of studies into public sector accounting in the subsequent three decades. Extant reviews of public sector accounting research include Broadbent and Guthrie (1992; 2008), Goddard (2010), Modell (2009, 2013), Van Helden et al. (2008), Jacobs (2012, 2013), Anessi et al. (2016). These reviews highlight that since the 1980s public sector accounting became the technical language necessary to support the cultural shift to a quantifiable, managerial, marketized public sector, responding to the need of translating NPM ideologies and neo-liberalism into concrete tools and systems (Humphrey et al., 1993; Lapsley, 1999, 2009; Humphrey and Miller, 2012; Liguori and Steccolini, 2014). As such, accounting, auditing, accountability, performance measurement became increasingly central in public sector reforms and rhetoric, providing their «technical lifeblood», *New Public Financial Management* (Olson et al., 1998).

While accounting has been described as fundamental in the implementation of the NPM program, in turn, NPM appears to have grown increasingly central in the study of public sector accounting (e.g. Van Helden,

2005; Van Helden et al., 2008; Anessi et al., 2016). Indeed, public sector (reforms) and NPM were increasingly seen as ideal settings where scholars could explore the power of accounting to lead change (or how accounting change can be resisted), and the role of contexts in influencing accounting (Broadbent and Guthrie, 1992, 2008).

The above reviews also seem to suggest that that the advent of NPM reforms may have coincided with a *golden age* for the development of public sector accounting research¹. For example, the papers reviewed by Lapsley (1988) in 1988 from 1980 onwards, which are mostly focused on a technical view of accounting (as suggested by Broadbent and Guthrie, 1992: 11) are about 50. In 1992, Broadbent and Guthrie's review considered about 90 papers, claiming they were only focusing on the most recent interdisciplinary ("alternative") public sector accounting research in the Australian and British context (most of the papers reviewed were published between the 1980s and the beginning of the 1990s). In 2008, the same authors, keeping the focus on interdisciplinary public sector accounting, and reviewing literature from 1992 to 2006, found 452 relevant papers. Similarly, in their review of 87 European public sector accounting papers on budgeting between 1980 and 2014, Anessi et al. (2016) show that public sector accounting papers on public budgeting have significantly increased since the 1980s (see, also figure 1). They also show that a wide majority of such papers refer to NPM at least as the context of their research.

Insert figure 1 about here

In the light of the above, NPM appears to have represented a unique opportunity for accumulating technical and contextual knowledge of accounting at work in the public realm. Of course, it is not possible to test for any causal relationship between the presence of NPM reforms and the growth of public sector accounting, and there is no evidence that public sector accounting research may have developed differently in the absence of NPM reforms. However, NPM appeared to have stimulated a strong debate among academics

¹¹¹¹ The use of the expression "golden age" does not imply any evaluation about the quality of research in that period, but rather refers to the flourishing of such research.

and practitioners about public sector accounting and accountability and fostered a strong critique of one-size-fits-all applications of managerial and accounting techniques in the public sector (Broadbent and Guthrie, 2008; Caperchione et al., 2013; Anessi et al., 2016).

This rising interest in NPM may have easily translated in a sort of scholarly fascination, maybe encouraged by self-reinforcing mechanisms, including conformance to editors', reviewers' and, more generally, peers' expectations. As such, quoting and referring to NPM was probably seen as a way to participate in lively international debate, to signal a sense of belonging to a scholarly community, as well as an engagement with public sector change. Indeed, while Hood (1991) introduced New Public Management in the public administration literature (see, for example, Pollitt, 2016), Hood (1995), was central in introducing the concept into the accounting literature and in signalling the relevance of accounting within NPM, and of NPM for public sector accounting.

NPM appeared to be central in the studies referring to accounting reforms and changes in Anglo-Saxon countries, where managerial and market-oriented reforms had originated and NPM principles and ideas have imbued public services (i.e. Barzelay, 2001; Lapsley, 2009; Hyndman et al., 2014; Pollitt, 2016; Hyndman and Lapsley, 2016).

In such contexts, NPM has developed as an umbrella concept, taken increasingly for granted, expected to continue to produce long-lasting impacts both when its supposedly positive effects have been described, and when its shortcomings, unexpected and unwanted effects have been pointed out (for example, Modell, 2009; Arnaboldi et al., 2015; Broadbent and Laughlin, 1998; Hood and Dixon, 2015, 2016).

However, if Anglo-Saxon scholars appeared to be profoundly interested in the *presence* of NPM (even when resisted or problematic), their non-Anglo-Saxon counterparts were in the position to describe the *absence* or somewhat *limited implementation* of NPM. Several continental European countries and developing countries have been described either as late- or mild- adopters of NPM (Hood, 1998; Olson et al., 1998), laggards (Barzelay, 2001) or as neo-Weberian states, where NPM has not wiped off the existing traditional

administrative culture, and its influence has been more limited and/or strongly intertwined with the extant Weberian administrative tradition (Pollitt and Bouckaert, 2011; Bouckaert 2006; Kuhlmann 2010; Liguori et al, 2017). These experiences highlight that a cultural shift towards “full” marketization has not always taken place, and thus that NPM *cannot* and *should not* always be taken for granted. NPM may have appealed to many legislators and reformers, impacting on the reforms undergone by public services over the last three decades. In the academic arena, scholars using the NPM framework, wording and references to describe the reforms which took place in several non-Anglo-Saxon countries may have tended to classify them in ways that could be understandable by other international scholars, identifying those aspects that could be more easily recognised as NPM-like. This contributed to construct and confirm the idea that NPM was an international phenomenon, though with local variations (for example, Hyndman et al., 2014; Liguori et al., 2017), and fostered a debate about why NPM-type reforms did not work, even in contexts different from Anglo-Saxon countries (Barzelay, 2001; Pollitt and Bouckaert, 2011; Liguori et al., 2017).

The above phenomena have contributed to reinforce the role of NPM in interdisciplinary public sector accounting research, resulting in numerous papers referring to NPM (for reviews, see Van Helden et al., 2008; Broadbent and Guthrie, 1992, 2008; Jacobs, 2013; Goddard, 2010; Jacobs, 2012; Anessi et al., 2016). In addition to papers looking at NPM as the *context* of their research, several papers adopted NPM as the *conceptual lens* to explore accounting practices and reforms, with limited or no reference to other theoretical bases. The relevant numbers of studies, developed in an NPM context, which either do not draw on a clear theory, or refer to NPM as the theoretical framework of reference, has been for example pointed out by Anessi et al. (2016) in their public budgeting review, and by Van Helden (2005) in his review about public sector management control literature.

If the focus on NPM reforms as the context for research has provided rich opportunities for investigation for public sector accounting scholars, the use of NPM ideas as a conceptual lens for such research may have monopolized scholarly attention. This may have downplayed the use of other theories for (public sector) accounting scholarship (on this, see also Jacobs, 2012, 2016; Anessi et al., 2016) or more generally made it

less necessary to develop stronger forms of theorization². Moreover, the focus on NPM may have fostered the establishment and consolidation of networks, conferences and journals, which are in principle signs of richness and strength, but may also potentially create an insulated field or even a niche, at the risk of scant communication with other disciplines (Humphrey and Miller, 2012).

In the light of these considerations, I suggest that NPM reforms may have been a *golden age* for the development of public sector accounting and the related research (though they may not have necessarily been the – only- cause of the flourishing of research around public sector accounting at a specific historical juncture). However, the focus on NPM both as a context for research and as a conceptual lens underlying it may risk becoming a *golden cage* for such research, fostering under-theorization (as discussed above), insulation as well as a focus on critique of the negative effects of public sector accounting.

This condition of insulation can be illustrated looking, for example, at the relationship of public sector accounting with two of the disciplines that may have overlaps with it (i.e. accounting and public administration).

In Accounting mainstream journals there is a dearth of public sector accounting research. Only a few accounting journals which are not specifically focused on the public sector, publish public sector accounting papers (including, for example, *Accounting Organizations and Society*, *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting*, *Management Accounting Research*, *the Journal of Qualitative Research in Accounting and Management*). This suggests public sector accounting scholars have their outlets for publications (for example, *Financial Accountability and Management*, *Public Money and Management*, or *the Journal of Public Budgeting, Accounting and Financial Management*).

In Public Administration, public sector accounting is often seen as a bundle of techniques, left to specialists. Nevertheless, several studies have focused on public sector accountability and transparency (e.g., Bovens et

² As pointed out by one of the reviewers, to whom I am indebted, referring to NPM as conceptual lens may have provided an “easy way to theorise the narrative of public sector accounting”.

al 2014; Brandsma and Schillemans, 2013; Schillemans, 2015a, 2015b; Schillemans and Smulders, 2015; Johnston and Romzek, 1999; Romzek and Johnston, 2005; Meijer et al., 2015), or performance measurement and management (for example, Moynihan and Pandey, 2010; Moynihan et al., 2012a, 2012b; for a review, see Kroll, 2015). These studies virtually ignore the accounting literature and theories (for example, for evidence on performance measurement studies, see also Van Helden et al., 2008). These adopt a functionalist view of accounting as an unproblematic “black box”, a useful tool for incentivizing, motivating personnel, improving decision making and reducing information asymmetries, or as a taken for the granted element of a vague and comprehensive “administrative capacity”.

The strong focus on NPM reforms may have also contributed to another feature of interdisciplinary public sector accounting scholarship (i.e. its emphasis on a critique of public sector accounting reforms). Studies on accounting under NPM are often negatively connoted, with an emphasis on accounting seen as a “negative” force (on this, see also Cuganesan et al., 2014). A large body of studies in this area shows how accounting can be used to control, constrain, blame, shrink public services (e.g., Newberry and Pallot, 2004; Broadbent, 2013), replace traditional political and professional ethos with a quantification culture (Broadbent et al., 1996, 2001; Broadbent and Laughlin, 1998; Power 1997, 2000, 2003; Miller 2001; Kurunmaki et al., 2003; Lapsley 2009; De Lancer Julnes and Steccolini, 2016) and neo-liberal principles (Ellwood and Newberry, 2007).

They also highlight how this may cause increased stress, fear, unhappiness, sense of inadequacy (Lapsley, 2009; Power, 1997), crowd-out motivation and service-related activities (Olson et al., 2001; Hood and Peters, 2004), while not necessarily improving public services or citizens’ wellbeing or democratic accountability (e.g., Pallot, 2003, Ezzamel et al., 2004). These studies reflect the problematic and possibly failing nature of NPM, and the commitment of scholars to highlight critical issues in reform implementation to improving public services. The resulting portrait of public sector accounting (mostly in an NPM context) is a predominantly bleak one and may question the contribution of accounting to public service improvement and more generally to the pursuit of public interest. However, there is no evidence to prove whether the problems with public sector accounting highlighted in the existing literature are related more generally to its nature and

features, or to the type of public sector accounting systems and practices that have been promoted under NPM. Despite such literature about the failures and unexpected effects of public sector accounting reforms, it appears that the related warnings and caveats have not been listened to by policymakers and practitioners, and similar reforms are still being introduced, producing similarly unwanted results³.

3. Out of the golden (c)age? A proposal

The “failures” of NPM in Anglo-Saxon countries have, over time, fed an animated debate on whether NPM is still alive, or dead, or if different paradigms are emerging. Several authors have suggested that, despite its unexpected and unwanted effects (Hood and Peters 2004; Lapsley, 1999, 2008, 2009; Hood and Dixon, 2015, 2016), NPM impacts will continue to be influential in our lives (Lapsley, 2009; Hyndman et al., 2014; Hyndman and Lapsley, 2016). As discussed above, others have highlighted local variations in NPM adoption and implementation (Hammerschmid and Meyer 2005). Other scholars have suggested new «paradigms» to supersede NPM (for examples, see Pollitt, 2016). Another group of authors suggest that we are experiencing a “paradigmatic gap”, whereby NPM is no longer the dominant paradigm in public service provision, but new paradigms are yet to come (for example, Coen and Roberts, 2012; Bryson et al., 2014). This paper recognizes that NPM has been and will remain influential especially in the Anglo-Saxon countries and will argue that accounting scholarship must be emancipated from it.

In a post-NPM world, public sector accounting scholarship may remain orphaned because of so much attention to NPM. However, this historical juncture represents an important opportunity for scholars, who may feel encouraged to explore new aspects, features and roles of accounting so to learn more general lessons on it, and develop more general contributions to accounting (and public policy and administration) studies by adopting an interdisciplinary stance and by looking not only at the constraints caused by accounting, but also at the possibilities it offers. This juncture may provide an opportunity for public sector

³ I am indebted to Chris Humphrey for inviting me to reinforce the idea that a majority of public sector accounting research has been and still remains virtually ignored by policymakers, practitioners, as well as scholars from other disciplines, and governments’ consultants and advisors.

accounting scholars to find their way out of the golden cage. However, even if we admit that NPM is still alive, as suggested by Hyndman and Lapsley (2016) and Pollitt (2016), or, paradoxically, especially if we recognise that NPM is still with us, it may be time to re-visit the embrace of NPM and public sector accounting to bring the latter to maturity.

Two possible “ways out” of the NPM golden cage⁴ can be identified, as two extremes of a possible continuum. The first is to virtually “ignore” NPM, looking at how general features of public services, the public sector, public servants and managers affect accounting, and how, in turn, public sector accounting systems impacts on society. This requires an exercise of abstraction, while at the same time looking at practices, and learning from accounting in action (see, Scapens, 1994) and may allow stronger generalization and the adoption of a longer-term view. The second is to explore new paradigms, which may replace NPM or are currently practised in non-Anglo-Saxon countries as the focus and context of our research. This may produce immediate short-term returns and impacts regarding engagement with policy and participating in the debates around practice. Indeed, if we wish not only to gain a better understanding of current phenomena, but also provide conceptual lenses for understanding possible future events, we need research that is at the same time “contextual” (Laughlin, 1999) but also has the ambition to be generalizable (Parker and Northcott, 2016).

Scholars who wish to contribute to changing and improving current practices and policies will need to ensure that the exploration of the past and the present offers insights and indications for the future. This would require recognising that NPM, public governance, austerity, and more generally the public sector are the settings of our research, and understand the more general lessons that we can learn by observing accounting “at work” in such contexts. Along these lines, in the next section, I propose that reflecting on the “publicness” in our research as a “concept” may provide us with references to strengthen theorization and the reach of our research.

⁴ I am grateful to Jan Van Helden, who encouraged me to make these thoughts (hopefully) more explicit, and to Jim Haslam, who advised me to be more nuanced.

4. Publicness as a concept

The focus on the public sector has often been seen as a possible limit to the generalizability of accounting research and potential interest from “outsiders”. Similarly, the focus on accounting has often been considered a limit for being understood and producing an impact on the public administration community, as accounting has often been seen as too “technical” or as a mere facet of overall administrative capacity. Despite this, some of the most powerful and insightful administrative, organisational and managerial theories have been developed, tested, or refined in the public sector (including, for example, the Weberian concept of bureaucracy, Weber 1922, or institutional theories, Meyer and Rowan, 1987). Moreover, in several countries (for example, continental European countries, such as Germany, Italy), administrative sciences and (public) management found their roots or inspiration in accounting scholarship. Whereby “management” studies and practices started to emerge from accounting as organizations increasingly needed administrative, organisational and strategic structures, systems and processes and tools to be put in place, in addition to accounting tools (Anessi Pessina, 2002; Zoller 2008). Finally, a body of research has provided evidence and highlighted the importance of both the organizational and the societal impacts of accounting (Miller and Power, 2013; Vosselman, 2014; Modell, 2014). Such impacts may be especially relevant in the public realm, whereby accounting is strongly implicated in organizational change processes, the management and governance of public sector entities and public services. Similarly, they may be important in the implementation of public policies, which are aimed at producing outreaching and lasting impacts on society and the economy.

Therefore, accounting scholars should engage more and participate in wider debates concerning public administration, policy and management⁵. However, this will require being ready and willing to speak a language that can be understood by public administration colleagues, as well as politicians, public managers and policymakers. Accounting scholars will only be able to reach out to wider audiences by illustrating the

⁵ There are exemplary cases of scholarly engagement with public policy, such as the cases of Jane Broadbent, James Guthrie, David Heald, Lee Parker or Andrew Likierman.

implications of accounting and accountability choices and practices for citizens, public managers, politicians, policymakers, and thus for the delivery of public services, the quality of democracy, political and managerial decision-making processes.

A simplified assumption appears to be often made that only the private sector context is central to management, organisation and accounting studies. Only studies referred to the private realm are considered as being “general”, while public sector accounting or management are seen as specialized niches. However, in most Western countries, the proportion of GDP managed through public budgets and public services can reach around 50%. Moreover, and importantly, it is too simplistic to conceive of “private” and “public” as dichotomous categories, as they are rather continuous dimensions (Bozeman, 1987, 2013). Also, this distinction is becoming increasingly blurred and outdated as new ways of organizing economic activities, deciding on public interests and values, and delivering public services emerge and diffuse. Thus, we should consider “publicness” as a central concept for understanding how our accounting studies can offer wider and longer-term impacts.

The literature on “publicness” emerged following Bozeman’s (1987) view that all organizations are public “to a certain extent” and much can be understood about organizations (and public policies) by knowing their particular mix of public/political and economic/market-based authority and resources. Further elaborations on the idea of publicness refer to such factors as ownership, funding and control (Boyne et al., 1999), ethical issues (Berman et al., 1994), and decision processes (Nutt and Backoff, 1993).

However, in many accounting studies, “publicness” has narrowly been referred to the setting where the analysis was conducted, with an emphasis on NPM as both the context of the analysis and the conceptual framework. While the public sector can represent a *context* of research, publicness can represent a *concept* around which to develop such research. As suggested by Lapsley (1988), public contexts may provide several relevant and interesting, but also diverse, features. These may include lower or higher presence and coexistence of multiple rationalities and logic (including professional, managerial and political), the ambiguity

of goals, multifaceted performance, heterogeneity of stakeholders and expectations, political agendas and power games, the presence of reforms and complex change processes. The public sector context may also represent an ideal arena where to observe how behaviours are influenced by motives that are not captured by the traditional neo-classical economic view, principal-agent or transaction-cost models. Conversely, pro-social, altruistic behaviours (Grant, 2013), and collaborative and co-operative efforts (Klijn et al., 2016) find significant diffusion, influencing, among others, conceptions of accountability and performance. Finally, public service entities have been shown to remain the residual claimants when “things go wrong”, being increasingly required to face complex, long-term, non-routine and “wicked” problems (Jacobs and Cuganesan, 2014).

This suggests that describing all these conditions by referring generically to a “public sector” context can limit our possibilities as researchers. Indeed, Broadbent and Guthrie (2008) observed that, as a consequence of the increasing reliance on private networks to provide public services, it was no longer possible to refer to “public sector”, but it became necessary to refer to “public services”. It may now be time for a further step, abandoning a view of a public sector as a setting and space and recognize that the public interest is attained in an increasingly abstract arena. Thus publicness has increasingly come to refer more to the attainment of public goals and interests, than to the organizations and concrete spaces where the related activities take place.

Accounting scholars thus need to look at how accounting can respond to the challenges posed by shifting and increasingly “diffused” publicness.

As public interest and public value are decided upon, planned, and accounted more *out* of a specific tangible space, and *in* an abstract public space, accounting can still provide the processes and operational ways in which this happens, and through which general values and ideas are translated into day-by-day decisions and actions (Miller and Rose, 1990, 2008).

Publicness can thus be seen as an umbrella concept and can be qualified by looking at different relevant features, and the different degrees and extents to which such features manifest themselves in the public arena. This may be useful at least for three reasons. First, this may give meaning to “public sector and services”, differentiating and specifying which “type(s)” of publicness we are looking at and at its implications for accounting scholarship. Second, relying on publicness as a multifaceted concept may allow us to take stock of the richness of extant fragmented «contextual» studies, by defining the boundaries and thus specifying under which conditions certain aspects are to be observed, and which are the features that impact on and are impacted upon by accounting. Third, this may also allow us to respond to previous calls for more engagement with policy and public administration literature, strengthening and widening our impact and inter-disciplinarity. Fourth, adopting publicness as a frame may facilitate comparative studies that do not privilege jurisdictional differences as the dominant characteristic⁶.

As observed before, reflecting more on what makes our research unique represents a way out of NPM. At the same time, this is not a call for making our studies more abstract, but rather casting them in a wider perspective, aware that each study can be a piece in the wider jigsaw of public sector accounting literature.

There are several developments in public administration that can represent useful stimuli for accounting scholars, inviting us to explore the role of accounting in modern democracies (and post-democracies). If we wish to engage with other disciplines, we will need to think more about the general lessons that can be learned by looking at these specific phenomena. This may also mean being ready to engage with other academic communities, speaking their language, attending their conferences, and reading and publishing more in public administration, political science, as well as generalist accounting journals. The next subsections present several contemporary developments in the public administration literature, discussing how accounting scholars are currently tackling them and possible further implications and stimuli for accounting scholarship, as well as emerging research questions. These developments, which are far from exhaustive and

⁶ I am fully indebted to one of the reviewers for this insightful fourth point.

thus should be seen as illustrative examples, include public value; co-production, hybridity and multiplicity of logics; austerity, crises and wicked problems; and performance measurement and management.

4.1. Accounting and Public value

Public value and values have increasingly attracted public administration scholars' attention (see, Nabatchi, 2017). Seen as a response to the neo-liberalist agenda, public value and values literature has developed around two main streams. The first, championed by Bozeman (2002, 2007), focuses on the policy and societal levels and refers to "public values" as the "inter-subjectively held principles". These define a society's normative consensus about the rights and prerogatives, as well as the obligations of citizens, and the principles for policy formulation (Bozeman, 2007: 17). The second (Moore, 1995, 2013, 2014), focused on the organisational level, with an emphasis on the roles of public managers, and defines "public value" as what is either valued by the public or is good for the public and must then be reflected in government performance.

Public value has been interpreted either as a new paradigm alternative to NPM, a rhetoric, a narrative or a possible way of conceptualizing public performance (Alford and O' Flynn, 2009). The public value literature provides an alternative to the dominant neo-liberalist paradigm, by blending aspirations for the common good and focus on government performance (Dahl and Soss, 2014). Thus emphasizing collective action and public engagement, shared values, inclusive dialogue and deliberation, the role of citizens as co-creators of public value and public managers as "guardians" of the common good and public ethos.

Public value scholars have claimed that these foci should help tackle a possible democratic deficit, caused by stronger representation for elite groups and powerful private interests. However, critics argue that their democratization agenda may have fallen short of expectations due to their scant consideration of issues of power, politics, conflict and inequality, to the excessive trust in public managers (Dahl and Soss, 2014; Bryson et al., 2014; Jacobs, 2014; Rhodes and Wanna, 2007, 2008). It is also suggested that this may also depend on the limited practical applicability of the public value framework (Williams and Shearer, 2011).

What is surprising is the lack of participation by accounting scholars in this ongoing discussion (for exceptions, see, Guthrie et al., 2014 and Papi et al., 2018). In a review of contributions referring to public value(s) since 1969 to 2012, Van der Wal et al (2015) find 397 papers from several disciplines, including, among others, Public Administration, Law, Environmental Sciences, Education, Economics, Political Science, Public health, and even Mathematics and Sociology. No paper from accounting journals was found in their review. This is surprising but also contributes to explain the difficulties that the public value movement has faced in making the public value concept more operational. Moore has given particular consideration to developing public value scorecards and public value accounts (Moore, 2013). This appears to call directly into question accounting scholarship. For example, Moore (2014: 475) highlights the importance of developing a “public value accounting”, recognizing the inherent difficulties in doing so, as it is “more contingent and particular than might seem ideal” and thus “one can reasonably hope that, over time, different politics and different governments facing similar issues might gradually converge on a useful way to account for public value creation”. He then suggests that “[o]nce those accounting schemes converge, and we begin to accumulate evidence within them, the society will know better not only what it values but also what it can actually succeed in producing. In effect, society will become not only more *reflective* about its values and its goals, but also much more *knowledgeable* about what is possible to do. In this way, improving the philosophy and practice of public value accounting provides a step forward toward enhanced government accountability, improved collective decision making, and continuous learning about what is valuable and possible to do through government action”.

What stimuli can be derived from a public value perspective? A focus on the public value side of accounting could contribute to emphasize its political, processual and dynamic aspects in reminding us of the role of participatory and political processes of deliberation for deciding on what is considered valuable by a community. Accounting can be seen as a dynamic device to be deployed in democratic processes, political decisions, participation and involvement.

While not specifically referred to public value, Broadbent and Laughlin, drawing on Habermas' communicative action theory, highlight the role of socializing forms of accountability as opposed to principal-agent, economic-inspired ones (Broadbent et al., 1996). Broadbent and Laughlin (2009, 2013) point to a continuum in the forms of performance management and control, ranging from the more traditional transactional ones, inspired by instrumental rationality, to "relational" forms, drawing on communicative rationalities. Also, contributions on how accounting and accountability can promote pluralism and democratic principles, recognizing differentials in power, interests of different constituencies can potentially contribute to a better understanding of public value. An example in this respect is provided by the *Accounting, Auditing and Accountability Journal* special issue edited by Brown, Dillard and Hopper (see, Brown et al., 2015, and Gallhofer et al., 2015). Among other contributions, an insightful reflection on the role of the emancipatory potential of accountability and budgetary participation is offered by Célérier et al. (2015), whereby participatory budgeting in Porto Alegre is revisited from a Bourdieusian perspective. The contributions above are not necessarily exhaustive, but provide illustrations on how accounting scholarship may offer relevant insights and conceptualization around the public value(s).

A public value perspective highlights the importance of users of accounting and if, why and how they use accounting information. In the wake of the NPM movement, there has been some attention in the accounting literature towards the relevance of different types of information, especially from a managerial perspective (e.g., financial, non-financial, budgetary, accruals; for reviews, see, Liguori et al., 2012). A Public Money and Management special issue (see, van Helden et al., 2016) and other contributions have focused on politicians' use of accounting information (for reviews, see, Giacomini et al., 2016; Van Helden, 2016). These highlighting how more reflection is needed to capture the political use of accounting and the processes that surround it. More generally, more investigation is needed on the processes through which information is used, and on the roles of users in such processes, the politics of accounting, and how this contributes to representation.

Possible questions that inter-disciplinary accounting scholars may address to enter the debate on public value may be formulated as follows. Who are the actual users of accounting information? Are they specialised and

distant elites? Central states? Supranational institutions? Statistical offices? Media? Technocrats? Alternatively, citizens, marginalized voters, service users, managers, politicians? Which roles are played by accounting in the relationships among such users and stakeholders? Which interests is it serving? Moreover, how? How can accounting serve, among others, the interests of citizens and users of public services? Can accounting strengthen their participation, involvement, as well as the representativeness of decisions and related processes? What are the processes through which accounting is used and contributes to the democratic functioning of states? Moreover, more generally, how is accounting contributing to and impacting on democratic processes and outcomes?

Public sector accounting scholarship can enrich the public value literature. As accounting scholars interested in publicness, we are in the privileged position to engage in a dialogue on accounting for public value with policy makers. We are also aware that accounting can measure public value in abstract terms, but also contribute to making aspects of public value more visible and to define the boundaries of what public value is or is not. Accounting can contribute to shaping and be shaped by processes through which stakeholders decide on what public value should be, and it can impact on and be impacted by how people conceive of public value. Finally, it can account for how public value is defined, created, destroyed, or decided upon. Thus, in addressing public value critique, accounting scholars can provide a basis to make it more “operational”, making public value and its distribution in the society visible, while our studies can contribute to shedding new lights on how unequal distribution of power translates into costs and benefits related to the production of public value.

4.2. Co-production, hybridity and multiplicity of logic

As a consequence of processes of contracting out, the creation of public policy networks, the production of “public value” and delivery of public services are increasingly becoming the results of interactions among service recipients and a network of local, regional and global public, private, and non-profit providers.

These phenomena have been analysed via several perspectives in the public administration literature. First, a public governance and network literature highlights the features, antecedents and consequences of public policy networks' structures and processes, as well as the roles of actors, and the related governance arrangements (e.g. Pierre and Peters, 2000; Kickert 1997, 2003; Osborne 2006; Klijn, 2003; Klijn et al., 2016). Second, the co-production literature explores citizens' and stakeholders' involvement in services provision, including their participation in planning, designing, managing, delivering, and evaluating public services (e.g. Bovaird, 2005; Bovaird and Löffler, 2012). Third, studies on hybridity in the public sector point to the increasing departure from "pure" forms of governance, organization, practices, delivery of services, or professional roles and identities. Such forms and identities reflect multiple underlying logic and principles, and a blurring of boundaries, for example between the public, the private and the non-profit sector (for example, Denis et al., 2015: 275-276). Fourth, contributions on agencification (e.g. Pollitt et al. 2001; Verhoest et al. 2012; Overman and Van Thiel, 2016) have specifically focused on the creation of semi-autonomous agencies to carry out public tasks.

As a consequence of the changes described above, accounting systems are increasingly required to support governments in managing, controlling, steering and monitoring the performance of contracts, partnerships, networks and other hybridized arrangements. They are also relied upon to ensure citizens' participation and involvement in the decision, implementation and evaluation of and about public policies and services.

This poses interesting challenges from an academic perspective, as public services can provide a rich context to explore. However, less attention has been devoted to accounting systems in such contexts from a public administration perspective (see, Ditillo et al., 2015). Conversely, a body of literature in accounting has started to look at the public sector to better understand how hybridization of contexts and logics affects accounting, and, more generally, how accounting is implicated in processes of hybridization, co-production, and contracted out services.

First, studies drawing on functionalist approaches have looked at the antecedents of control systems in hybridized and contracted out services (eg., Cristofoli et al., 2011; Ditillo et al., 2015; Johansson et al., 2016).

Second, drawing on institutional and discursive theories, other studies have looked at a multiplicity of logics as a source of hybridization, seeking to understand the roles of accounting in shifting logics and discourses, or in providing a medium among competing and conflicting logics and discourses. The traditional public administration logic has been replaced by the NPM logic (eg., Hyndman et al., 2014; Liguori et al., 2017; Parker, 2012; Wiesel and Modell, 2014). Alternatively, the professional logic underlying public services has been described as becoming blended, or as resisting, managerial and market logics (eg., Wiesel et al., 2011; Bracci and Llewellyn, 2012; Currie et al., 2015; Rautiainen and Jarvenpa, 2012; Rautiainen et al., 2015).

Third, governmentality perspectives have looked not only at hybrid organizational forms, structures and systems but also at the related hybrid processes. This has highlighted the dual role of accounting in hybridization processes (Miller et al., 2008: 942) “seeking to make visible and calculable the hybrids that it encounters, while at the same time hybridizing itself through encounters with a range of other practices and disciplines”. For instance, Fischer and Ferlie (2013) highlight how hybridization can bring about the intractable conflict. The Management Accounting Research special issue (Barretta and Busco, 2011) provides a multifaceted account of the roles of accounting technologies in public networks, including “regulatory hybrids” (Kurunmaki and Miller, 2011), the roles of control systems (Marques et al., 2011), their possible antecedents (Grafton et al., 2011; Johansson and Siverbo, 2011), and the interrelationships between different types of controls (Carlsson-Wall et al., 2011; Caker and Siverbo, 2011) in networked and inter-organisational contexts where public services are provided.

A special issue on ‘Accounting for Public Governance’ in the Journal of Qualitative Research in Accounting and Management highlights that accountability under public governance is problematic (Grossi and Steccolini, 2014) as consideration of accounting issues still remains overlooked in addressing public

governance arrangements, while in hybridized environments specifying who is accountable for what and to whom, and why remains far from straightforward.

The studies mentioned above highlight how inter-disciplinary accounting scholarship can potentially provide insights into emerging and complex phenomena in the public sector, while several issues remain unexplored. Interestingly, only a few among them refer explicitly to the public administration literature (eg., Bracci and Llewellyn, 2012; Hyndman et al., 2014; Liguori et al., 2017; Parker, 2012; Wiesel and Modell, 2014), and they reveal a dearth of attention towards co-production (for an exception, see, Bracci and Llewellyn, 2012).

The above considerations suggest that more investigation is needed to answer several questions, including, among others: How can we measure public performance across organisational boundaries when public value and services are decided upon and produced through the joint effort of some individuals and organisations? What is the role of accounting in co-production efforts? Moreover, in turn, how is accounting co-produced? Moreover, as hybridization and co-production are often transitory states, unstable and changing over time, what is the role of the accountability system in the unfolding of such arrangements? How can a relational view of accounting contribute to their better understanding? Who is accountable, and for what, in co-production efforts and hybridized environments? How can accounting contribute to governing complex policy networks and how, in turn, is public accountability affected by the provision of public services through complex and unstable networks including private, public and nonprofit organizations?

Inter-disciplinary accounting scholars should explore how accounting, budgeting, and performance measurement are implicated in co-production efforts and citizens' participation. For example, will co-production increase representation and inclusion? What is the role of participatory budgeting as a democratic form of involvement, especially in the face of austerity (Ahrens and Ferry, 2015; Aleksandrov et al., 2018)? Which are the risks and opportunities arising from citizens' involvement in budgeting and planning (Barbera et al., 2016)? How and under which conditions can public sector accounting, and budgeting represent tools at the disposal of the majority of citizens or rather expressions of elites? What is the role of

experts and professionals (and the so-called “technocrats”) in facilitating democratic processes, but also more generally in influencing them?

There is a need to understand the changing roles of accounting and accountability at a time when discussion of co-production is paralleled by the emergence of a variety of critical issues including post-democracies (Crouch, 2004), rising populism, increasing power of technocratic structures and élites and role of social media in building consensus, the crisis of democratic states, with while whole groups of citizens feel marginalized and struggle with mounting inequality. Can accounting play a role in strengthening inclusion, representation, participation and responsiveness to marginalized citizens? Alternatively, is it a medium used to keep and maintain the status quo and strengthen hegemonic positions? These issues have become even more relevant in the aftermath of global crises and austerity.

4.3. Austerity, crises and wicked problems

The global financial crisis has opened a paradigmatic gap, whereby NPM may no longer be the reference point in the provision of public services (Coen and Roberts, 2009). However, paradoxically, in many cases, austerity and crises appear to have represented yet a new opportunity for shrinking the public sector and public services and possibly the conception of public value (Pollitt, 2016). Indeed, the NPM official rhetoric was much about promoting the principles of the market, managerialism, results-oriented behaviour, and an emphasis on value-for-money. Austerity (particularly in the European Union) appears to have brought about an evident shift in the content of public sector accountability relationships (Bracci et al., 2015). This is towards a stronger focus on macro-data such as debt/GDP ratios and deficit/GDP ratios, debt ceilings, balanced budgets, an emphasis on the state of public finances at the country level, rather than at an organisational level, and a marginalization of “non-financial” aspects, such as equity, fairness, social impacts.

The recent crises have attracted more attention from the public administration and policy literature (e.g., Kickert, 2012; Coen and Roberts, 2012; Cepiku *et al.*, 2016; Raudla *et al.* 2015; Barbera et al., 2017) than

from public sector accounting scholars (see, Bracci et al., 2015). Only two special issues in accounting journals (*Accounting, Auditing and Accountability Journal*, 2015 and *Financial Accountability and Management*, 2016) providing examples on how, on the contrary, the lenses of accounting and accountability literature can provide important insights into globally relevant phenomena (e.g. Bracci et al., 2015; Hodges and Lapsley, 2016).

The present context of austerity poses fresh challenges for both practitioners and scholars. Studies of how accounting is implicated in austerity highlight that accounting can be a constraining tool (Van der Kolk *et al.*, 2015), used to feed fear, justify and foist upon people and governments austerity measures and re-defining sovereign powers of countries (Lapsley et al., 2015; Heald and Hodges, 2015), re-shaping citizens' participation (Ahrens and Ferry, 2015) to justify and make austerity cuts acceptable and more generally a tool used to monitor the use of shrinking resources (Barbera et al., 2016; Tonkiss, 2016).

As such, accounting appears to have especially been studied as a tool for keeping public expenditure under control, provide evidence on cuts to be made and justified, or to ensure consultation of relevant actors to involve them in decisions on services to be prioritized, discontinued or shrunk. However, as Haslam and Gallhofer (1996: 25) point out, accounting "can challenge current norms, traditions, ways of "doing things" and expose inequalities, injustices, oppression and exploitation. Through this, accounting can help engender change, contributing to the building of a more liberated, democratic and happier society".

Thus, there may be a need to look more at the emancipatory power of accounting (Gallhofer and Haslam, 2003; Modell, 2017), at how it can be used to buffer and anticipate the consequences of austerity and crises. Alternatively, to offer alternative forms of accounting, including accounting for wellbeing, happiness, cohesion, inclusion, equality, security, care for the environment and future generations (Bracci et al., 2015). The recent crises thus represent an opportunity to explore the roles of accounting under difficult times and in facing wicked problems (Jacobs and Cuganesan, 2016).

In the light of the above consideration, we may be interested in addressing, among others, the following questions: What are the roles of accounting under extraordinary conditions, in the face of shocks and crises? How do such roles emerge and what explains their evolutions from routine to non-routine conditions? How can accounting “account” for the erosion, creation and accumulation of economic, social, intellectual, environmental capital and capacities brought about by austerity and crises? How can accounting contribute to keep track, maintain and develop those organizational capacities and capabilities that support governments in anticipating and coping with shocks? How can accounting equip public entities and networks in facing and anticipating the impact of the unexpected? How can it support and foster creative organisational and policy responses? How can it contribute to strengthening collaboration, trust, creative thinking, learning, adaptation and transformation in the face of difficulties (see also Barbera et al., 2015, 2016)?

In short, accounting systems can change and adopt new meanings and roles in the face of crises and austerity. In turn, they may play a significant role in shaping how crises and austerity are perceived, interpreted and tackled with, providing organizations with the relevant capacities, tools and resources to anticipate and cope with unexpected events. More exploration of these phenomena will be needed as public sector organizations increasingly become the residual claimant in the face of globally relevant, unexpected and impactful events, such as the global financial crisis, terrorist attacks, refugee and immigration emergencies, the eruption of new pandemics, wars or Brexit.

4.4. Performance measurement, control and management

The public administration literature on performance measurement has significantly developed over the last decades, focusing on several issues, including performance measurement system design and adoption (Bouckaert 1993; Ammons 1996), implementation (De Lancer Julnes and Holzer, 2001), and use (e.g, Van De Walle and Van Dooren, 2008).

An important field of investigation has been the identification of environmental, organizational and individual variables which explain performance information use, often through quantitative analyses (e.g., Melkers and Willoughby, 2005; Ammons and Rivenbark, 2008; Taylor, 2009, 2011; Moynihan and Pandey, 2010; Moynihan et al, 2012a, 2012b; Kroll, 2014, 2015). This focus is consistent with a functionalist view of performance measurement systems, whereby the use of performance information is seen as a rational (or, as public administration scholars would define it, “purposeful”, Moynihan, 2009) and neutral means to improve decision making and thus public sector performance (OECD, 1994, 1997; Hatry 2007). Interestingly, under this functionalist view, the symbolic, legitimizing, social and political facets of performance measurement (see, for example, Burchell et al., 1980) have been downplayed, with accounting literature hardly ever being referred to. More generally, while public administration scholars were developing research into performance measurement systems, accounting scholars were doing the same, often with different perspectives (see, for example, Van Helden et al., 2008), and working in parallel, with the very limited exchange. This became even more evident with the emergence of failures, and unexpected and unwanted effects of the adoption of performance measurement systems in the public realm.

Studies in public administration have tried to understand how the design, adoption and use of accounting and performance measurement systems could be further improved in the expectation that this would translate into better performance (e.g., Bouckaert 1993; Ammons 1996; Melkers and Willoughby 2005; Ammons and Rivenbark 2008; Taylor 2009, 2011; Moynihan and Pandey 2010; Moynihan et al., 2012a, 2012b; Kroll 2014, 2015). At the same time, a parallel body of research in accounting has looked at the quantification and accountingization phenomena, and the emergence of an “audit society” (e.g., Power 1997, 2000, 2003; Lapsley 2009), suggesting that their inspiring values may be at odds with the traditional political and professional logics underlying public services (Broadbent and Laughlin, 1998; Broadbent et al., 2001), crowding-out motivation and service-related activities (Olson et al., 2001; Hood and Peters, 2004), or even strengthening a compliance mentality (Power, 2003; Hood and Peters, 2004; Lapsley, 2009). This body of literature has explored the effects of performance management reforms (e.g. Bogt and Van Helden, 2001;

Liguori and Steccolini, 2014; Modell, 2009; Lapsley, 1999, 2009), often with a more interpretive and qualitative stance. This has allowed an in-depth reflection not only on the possible relationship between performance measurement systems, their antecedents and possible effects but also on the different roles played by such systems in the public realm. Also, their consequences on peoples' lives and perceptions, and more generally, on the processes underlying and explaining those relationships and effects. Accounting scholarship may offer a complementary and more nuanced view of the antecedents and consequences of accounting than that offered by a quantitatively dominated public administration field, as well as on its roles, uses and performativity (e.g., Miller and Power, 2013; Vosselman, 2014), especially at a time where a preoccupation with causality is causing a significant narrowing of the methodological options available in public administration studies.

These developments suggest that a stronger interdisciplinary dialogue may be needed to ensure a richer and comprehensive appraisal of performance management. In turn, this requires scholars from different backgrounds to be keen on exploring what they can learn and offer when engaging in a debate and dialogue with colleagues from other disciplines.

This may allow us to address questions, among others, such as the following. Which are the individual, organisational, psychological and societal impacts and consequences of performance measurement systems (Humphrey and Miller, 2012)? What are the micro-processes through which public managers, citizens, politicians and other relevant stakeholders use performance information and how do they affect decisions? Do different types of performance information, management control systems and tools affect decisions and policies differently? Which are the underlying psychological, organizational and societal mechanisms which can explain their effects? Under which conditions do performance measurement and management bring about improved performance and public value? What are the consequences for designing performance measurement systems?

In short, public administration literature on performance management brings renewed attention on the one hand to the final impacts of performance measurement systems, and on the other to their behavioural implications at the individual level. Accounting literature, with its frequent focus on organizations and on the diversity of uses and typologies of performance measurement tools, can provide the middle ground to link individual choices and behaviours with organizational practices and ultimately their effects and consequences at the organizational, policy and societal levels.

5. Conclusions

Public sector accounting may have experienced a golden age under NPM, and this may have translated into an increasing number of studies being conducted on NPM-related accounting reforms. However, the emphasis on NPM not only as a context or research but also as a conceptual lens to study public sector accounting reforms may have contributed to crowd-out efforts of further theorization and consolidated the insulation of public sector accounting research from other disciplines.

This paper aimed at providing some reflections on possible future developments for public sector accounting. In doing so, it suggests that public sector accounting position at the intersection among disciplines, sectors, professions, interests and powers, as well as the academia and practice, should be seen as an important strength. As pointed out above, several claims and proposals have already been advanced about how to better theorize public sector accounting. Here I suggest that we may also need to give the “public” side of our research a stronger consideration. In doing so, rather than looking for a new paradigm to supersede NPM, I propose that reflecting on the “publicness” in our research as a “concept”, and a way to abstract from looking at the public sector as a “context” may allow us to take a wider perspective. Accounting scholars may need to look at how accounting and accountability can respond to the challenges posed by a shifting and increasingly intangible publicness, whereby accounting provides the processes and operational ways in which the public interest and public value are decided upon, planned, accounted for *in* an abstract public space. This can be captured by reflecting on the extent to which certain public dimensions and features will

influence, and, in turn, be affected by accounting and accountability systems, and thinking more about the general lessons that can be learned by looking at these specific phenomena. There are some current trends in public administration studies which may provide stimuli to, but also benefit from, accounting scholarship, and where accounting scholarship remains surprisingly under-represented or ignored by scholars in other disciplines, including public value, performance management, austerity, crises and wicked problems, and co-production and hybridity. These developments may represent rich opportunities to strengthen our knowledge of public sector accounting at work, our understanding of how accounting is implicated in democratic (or in anti- and post-democratic) life, but also strengthen our theorization efforts as well as our impact on public policies and society.

A concluding remark needs to be made about the predominance of studies that have shown the unexpected and unwanted effects of public sector accounting under NPM (e.g., Cuganesan et al., 2014). In the future, there may be a need to pay stronger attention to accounting roles in reflecting and building trust, democracy, collaboration, confidence, wellbeing, participation, inclusiveness, fairness, public value and (possibly) happiness⁷.

⁷ I like to add here the reviewer's comment about the need to redress "the societal expectation that accounting is a mechanistic, reliable technology that will faithfully support reforms in the public sector", with which I fully agree.

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