

**Government Accounting Reforms in Sub-Saharan African Countries and  
the Selective Ignorance of the Epistemic Community: A Competing Logics  
Perspective**

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# **Government Accounting Reforms in Sub-Saharan African Countries and the Selective Ignorance of the Epistemic Community: A Competing Logics Perspective**

## **Abstract**

The objective of this paper is two-fold. First, it assesses existing local accounting and financial reporting practices in Sub-Saharan Africa (SSA), focusing on the extent to which recent government financial statements published by ten selected countries adhere to mainstream qualitative features of public sector reporting. Second, it investigates the multiple institutional logics at play in the context of government accounting reforms (GARs) in SSA, involving international organisations, epistemic community members, policy makers and local actors. Data for the study are drawn from a content analysis and disclosure scoring of ten SSA government financial statements, supplemented by forty semi-structured interviews carried out in Nigeria and Tanzania. Our findings demonstrate how the generalised assumptive logics of international organisations, coupled with the market and professional logics of epistemic community members and state logics of local politicians, have led to the marginalisation of ‘good’ existing accounting and financial reporting practice in SSA (as reflected by the extent to which government financial statements adhere to mainstream features of public sector reporting) - while providing the countries with a strong impetus for undertaking a transition towards large-scale GARs involving accrual accounting and IPSASs. The role of the epistemic community in selectively ignoring the positive aspects of local accounting practice is a significant impediment. In this way, members of this epistemic community continue to execute their ‘relational power’ generated through professional knowledge, expertise and elite connections over the local actors, hence upholding the generalised assumptive logics. The paper argues that public accountability and transparency can be strengthened in SSA countries provided there is an ‘intelligent’ application of existing regulations and accounting systems, rather than seeking to merely replace them with externally imposed large-scale GARs.

**Keywords:** Government accounting reforms; Sub-Sahara Africa; Epistemic community; Institutional logics.

## **1. Introduction**

Over the last two decades or so, critical accounting researchers have been investigating the causes, strategies, and consequences of accounting reforms in developing countries, mainly as part of the World Bank's (WB) and the International Monetary Fund's (IMF) deployment of neo-liberal development discourses and programmes (Hopper, Lassou, & Soobaroyen, 2017; Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2009; Van Helden & Uddin, 2016). Within the recent development discourses and public sector reforms of the WB and the IMF lies the notions of 'good' governance and government accountability. According to these organisations, developing countries need to realise these aspirations by pursuing major reforms in their public financial management, public sector accounting and financial reporting (Hopper et al., 2017). Given the largely 'technical' nature of these improvements, technical experts such as professional accountants from developed countries, their professional associations and accountancy firms have been employed by the WB/IMF to disseminate and implement 'best and/or global practice' as part of wider public sector accounting reforms (Adhikari & Jayasinghe, 2017). These experts have, over time, evolved into an 'epistemic community' (Christensen, Newberry, & Potter, 2019) on account of their prior experiences and expertise. Rather than being merely a group of experts or an interest group (Christensen et al., 2019; Irvine, Cooper, & Moerman, 2011), an 'epistemic community' is "*a network of professionals with recognized expertise and competence in a particular domain and an authoritative claim to policy-relevant knowledge within that domain or issue area*" (Haas, 1992, p. 3). Admittedly, the role played by epistemic communities in diffusing new accounting models (mainly accrual accounting and International Public Sector Accounting Standards (IPSASs)) that correspond or are compatible with a neo-liberal worldview and their material interests have been previously discussed in studies that focused mainly on developed countries (Irvine et al., 2011; Himick & Brivot, 2018; Christensen & Skærbæk, 2010).

More recently however, the International Federation of Accountants (IFAC) has emerged as a global organisation for the accounting profession and a key public sector accounting standards setter, namely the International Public Sector Accounting Standards Board (IPSASB). The IFAC is supported by Western/global professional accounting associations (e.g., Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Public Finance and Accountancy (CIPFA), large accounting firms (e.g., the so-called Big Four), and professional accounting organisations (PAOs) from SSA developing countries (e.g., the Tanzania's National Board of Accountants and Auditors; the Mauritius Institute of Professional Accountants; the Zambia Institute of Chartered Accountants). These organisations interface

with a network of global consultants, most of whom are qualified accountants, and some have occupied influential positions in shaping public sector accounting (Adhikari, Kuruppu, Ouda, Grossi, & Ambalangodage, 2019). This network is the backbone of the existing government accounting reform (GAR)-epistemic community. Although some of its members are driven by an ambition to promote their expertise and protect their standing, others (e.g. large accounting firms and consultants) have a vested interest to create additional markets and employment opportunities for their members such as the delivery of training and consultancy services (Ashraf & Uddin, 2013). Notwithstanding, there is little in the way of empirical insights in terms of the implications of their ‘work’ within the SSA context.

Relatedly, Meyer & Molyneux-Hodson (2010) argue that the problematisation of existing/local accounting and financial reporting practice is a crucial strategy for such epistemic communities, since it enables them to convince others of their competence and of their authority in offering solutions to specific accounting problems. Locally developed accounting systems or processes seem to be ignored or are not given any prominence since these do not ‘fit’ with the mainstream justifications underpinning calls for GARs: poor governance, opaque accounting and weak accountability (Hopper et al., 2017; Lassou & Hopper, 2016; Lassou, Hopper, Soobaroyen, & Wynne, 2018). Contrastingly, accrual accounting and IPSASs ‘emerge’ as a near-panacea for all governance, accounting, accountability, and even sustainability-related challenges faced by developing countries (Adhikari et al., 2019). Although the critical accounting literature (Hopper et al., 2009, 2017; Jayasinghe & Uddin, 2019) has extensively highlighted the unintended and problematic consequences of such public sector accounting reforms (or in some cases, their ineffectual nature), there has, so far, been a limited investigation of existing local accounting and financial reporting practices. These practices seem to be either ‘selectively ignored’ or where convenient, they are seen as ‘deficient’ by the GAR-epistemic community.

Informed by the above, our paper has the following two objectives. First, we assess existing local accounting and financial reporting practices by focusing on the features of recent government financial statements published by ten selected SSA countries<sup>1</sup>. We draw on work examining public/third sector accountability reporting practices (e.g., Coy & Dixon, 2004; Wei, Davey & Coy, 2008; Verbruggen, Christiaens & Milis, 2011; da Cruz, Tavares, Marques,

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<sup>1</sup> Botswana, Ghana, Kenya, Mauritius, Nigeria, Rwanda, South Africa, Tanzania, Uganda and Zambia.

Jorge, & de Souza, 2016; Yusuf & Jordan, 2017) to develop a disclosure scoring framework. This scoring framework highlights the extent to which existing SSA government financial statements adhere to ‘generally accepted’ characteristics of useful public sector financial information (i.e., timeliness, understandability, openness, relevance, faithful representation and comparability). This approach, albeit limited to the case of central government financial statements, nonetheless provides some evidence of existing good accounting and financial reporting practice, which appears to be overlooked by the GAR epistemic community. Second, we investigate the multiple logics at play involving the GAR epistemic community members, policy makers and local actors in the context of GARs in SSA; a context where the detrimental consequences of public sector accounting reforms remain wide-ranging and significant (Hopper et al., 2017; Nyamori, Abdul-Rahaman, & Samkin, 2017). The institutional logics perspective (ILP) (Friedland & Alford, 1991; Thornton, Ocasio, & Lounsbury, 2012; Jamali, Kamran, Yin, & Soundararajan, 2017) enables an analysis of the competing and congruent institutional logics and orders (profession, market, state and community) in the SSA field. We rely on semi-structured interviews of actors in two SSA countries (Nigeria and Tanzania) who support and oppose GARs, based on their views of existing local accounting and financial reporting practice. These two countries are selected due to their ‘frontrunner’ status in SSA, in terms of introducing accrual accounting and IPSASs reforms at the central government level (Goddard, Assad, Issa, & Malagila, 2016; Bakre, Lauwo, & McCartney, 2017; Mbelwa, Adhikari, & Shahadat, 2019), in line with the WB/IMF’s generalised assumptive logics (Jamali et al., 2017) of good governance and accountability. In doing so, we are able to gather more detailed and experienced views from actors in the field. The paper thus contributes to the literature by teasing out the multiple logics embedded in GARs in SSA and the way the dominant logics have led to the marginalisation of existing ‘good’ accounting and financial reporting practice. We also develop a relatively novel scoring framework for central government financial statements (Van Helden & Reichard, 2019; Sellami & Gafsi, 2019; Jordan, Yusuf, Berman, & Gilchrist, 2017; Yusuf & Jordan, 2017; da Cruz et al., 2016), which is not exclusively tied to global/best practice prescriptions (accrual accounting and IPSASs).

The remainder of the paper is structured as follows. Section two outlines our literature review and is followed by the theoretical framework incorporating the ideas of competing institutional logics and orders. We then present our research methods and data considerations. Subsequently, in section five, we provide the detailed results from the analysis of government financial statements, as well as analyse the views of epistemic communities and those of local

actors who are either supporting or questioning the purpose of accrual accounting and IPSASs. Finally, we bring forward conclusions and research contributions to delineate the directions for future research on government accounting practices and reforms in SSA and beyond.

## **2. Epistemic communities and Government Accounting Reforms in SSA**

The epistemic community is more than just a group of experts. Instead, members of the community share a set of common beliefs and world-views, e.g. the efficacy of accrual accounting and IPSASs in public sector governance and accountability, and follow shared notions of validity (Christensen et al., 2019). The authority that a member of an epistemic community possesses is often unchallenged due to their professional training, reputation and the potential to apply their knowledge and expertise towards offering solutions to specific problems (Meyer & Molyneux-Hodgson, 2010; Haas, 1992). It is therefore not a surprise that such members are often already well-positioned to assist governments in formulating and executing policies in their field. For instance, in their study of fair value accounting in local government in New South Wales (Australia), Irvine et al. (2011) illustrate how epistemic communities discharged their dual role, firstly as influencers of accounting policy within a regulatory space and secondly as implementers executing changes in existing accounting practice. Christensen et al. (2019) also delineate the influential role of epistemic communities in Australia in convincing the government of the importance of having business-like accrual accounting in the public sector to improve its management and accountability. Furthermore, Himick & Brivot (2018) discuss the involvement of an epistemic community in the standardisation of pension obligations in the case of US public sector financial reporting.

The rise of the epistemic community in developing countries is closely associated to the development discourses pursued by international agencies. For instance, the changing development discourses devised by international agencies (such as the WB and the IMF) and their attempts at disseminating public finance and accounting reforms in developing countries have been extensively discussed by scholars such as Hopper et al. (2009), Van Helden & Uddin (2016) and Jayasinghe & Uddin (2019). While the development discourses during the 1980s and 1990s were dominated by New Public Management (NPM), the WB's development agenda changed at the beginning of the 21<sup>st</sup> century by focusing on 'good governance' (World Bank, 2010; Hopper et al., 2009). GARs received more attention and became an important condition for financial support to developing countries (including SSA countries), given their stated

emphasis on improving public expenditure transparency, stamping down corrupt practices and enhancing accountability at the local levels (Hopper, 2017; Lassou & Hopper, 2016). Yet, Hopper et al. (2017) assert that the World Bank and the IMF conceive of accounting merely as a technical matter, and remain convinced that a ‘one-size-fits-all’ approach to GARs is feasible and that accrual accounting and IPSASs are equally suited in developing country as well as in developed country contexts (Mbelwa et al., 2019). These agencies tend to follow the advice of epistemic communities, notably consisting of the International Federation of Accountants, professional accountancy organisations (PAOs), global accounting firms and consultants, and who have gradually become key proponents of accrual accounting and IPSASs.

Several normative benefits associated to accrual accounting, for example, increased transparency in resource allocation, the identification of full costs of government activities and the generation of high quality information on government’s performance and financial position abound in reports/studies prepared by these epistemic communities (Adhikari & Gårseth-Nesbakk, 2016). The involvement of consultants has been highlighted in the literature (Humphrey, 2005; Christensen & Skærbæk, 2010; Ashraf & Uddin, 2013). In many developing countries, the WB and the IMF have recruited consultants not only to provide technical advice but also to persuade the governments and policy makers of the risks of retaining cash accounting and to evolve to accrual accounting and IPSASs. In this regard, the epistemic community targets existing practices of cash accounting in developing countries by forging a partnership with local professional institutions and top-level policy makers. Cash-based forms of public sector accounting become portrayed as deficient, not reflective of a government’s ‘true’ financial health and/or not seen as adequate for discharging government accountability (Metcalf & Sanderson, 2020; Adhikari et al., 2019). Yet, there is little evidence that ‘alternative’ practices (i.e. accrual accounting and IPSASs) disseminated by these epistemic communities have delivered on their promises in the case of developing countries in general and SSA in particular. Instead, failure, resistance and unintended consequences characterise the efforts of international organisations and the epistemic community to implement GARs in developing countries (Hopper, 2017).

Specifically, GARs undertaken by SSA countries have ostensibly drawn more academic criticisms than reforms in other developing countries (Hopper et al., 2017; Nyamori et al., 2017). Many scholars contend that reforms have contributed to the dismantling of entire systems of public finance in SSA, without yielding any substantive achievements for

accounting practice (Lassou, 2017; Hopper, 2017; Mbelwa et al., 2019). For instance, in a study of budgeting practices in the Tanzanian central government, Goddard & Mkasiwa (2016) present a situation of strategic deterioration in which organisational actors became involved in manipulating legitimacy as they struggled to implement the accounting changes; which they had to do due to the conditionality agreements underpinning the financial support provided by international organisations. In this regard, Mbelwa et al. (2019) questioned the significance of accrual accounting in the central government of Tanzania. The authors argue that a narrow view of GARs, couched in terms of the adoption of specific accounting technologies (e.g., accruals and IPSASs), has in the main provided a space and opportunity for epistemic community members and government officials to manipulate financial information. Similarly, Goddard et al. (2016) narrated the case of Tanzanian local government authorities whose financial statements were stamped symbolically as ‘fully IPSAS compliant’ in an attempt to convince supervisory bodies and funders.

Countries such as Ghana and Zimbabwe have also claimed the adoption of IPSASs whilst proposing a transitional period that has spanned for several years. This has led to concerns as to whether their intentions are genuine, or whether these countries merely intend to create a façade of compliance (Lassou, 2017). Furthermore, Van Wyk (2007) found that the implementation of IPSASs in South African provincial governments proved to be dysfunctional due to a shortage of skilled staff. A study by Bakre et al. (2017) is another example demonstrating the extent to which IPSASs can be detrimental to public interest/benefit. In addition, and in spite of the adoption of IPSASs in Nigeria, the historical cost accounting convention was privileged because it benefitted politicians, other serving and retired public officers and their family members on the sale of houses and the redistribution of national resources. In a similar vein, Lassou (2017) contended that GARs in Benin have paradoxically allowed clientelism, corruption, neopatrimonialism, and patronage to flourish rather than improve public sector accountability. A preference for IPSASs also suggests that there is little interest for politicians to be supporting the development of indigenous accounting systems (Lassou, 2017; Lassou & Hopper, 2016).

Overall, there are two strands of research in GARs when considering prior work in the SSA context. Despite acknowledging the need for ‘modernising’ existing government accounting practices in SSA countries, the first strand of research is, however, overly critical about the dominant role of international organisations and epistemic communities in the process of



disseminating these reforms and the lack of progress observed in practice. A second and more recent strand of research emphasises the need to appreciate practices emerging from the local context that is sensitive to culture, infrastructure and resource availability. We draw on the second research strand to question the inherent premise in the literature that existing government accounting and financial reporting practices in SSA are somewhat at odds or mismatched to the normative aspirations of good governance, transparency and democratic accountability. There has also been very little work examining local and beneficial government accounting practices (Lassou et al., 2018) and the actors' different mind-set(s) when they engage with existing practices vs. the WB/IMF-inspired GARs. In this light, we draw upon the institutional logics perspective (ILP).

### **3. Theoretical framework**

#### *3.1. Institutional logics perspective*

The institutional logic perspective (ILP) (Friedland & Alford, 1991; Thornton et al., 2012) has often been mobilised to investigate how practices and changes are influenced by multiple and/or conflicting logics. For instance, there is work in relation to management accounting and control, budgeting, auditing, and performance measurement (e.g., Ferdous, Adams, & Boyce, 2019; Jarvinen, 2016; Kaufman & Covaleski, 2019; Parker, Schmitz, & Jacobs, 2020). The ILP highlights how the implementation of new accounting practices and systems is dependent on agential actions (individuals or groups) and the deployment of diverse logics to ensure their actions are meaningful and consensual (Modell, Vinnari, & Lukka, 2017; Aleksandrov, Bourmistrov, & Grossi, 2020). Hence, the ILP can help conceptualise the spread of WB/IMF-inspired GARs, and in particular to unfold the dominant role of the 'epistemic community', as well as the supportive and resistance roles of local actors facing such reforms.

Friedland & Alford (1991, p. 243) define institutional logics as *"both supra-organizational patterns of activity by which individuals and organizations produce and reproduce their material subsistence and organize time and space. They are also symbolic systems, ways of ordering reality, thereby rendering experience of time and space meaningful"*. A key tenet of ILP is that societies embed multiple institutional demands guided by different institutional logics (Friedland & Alford, 1991). The ILP shifts one's understanding of neo-institutional theory (DiMaggio & Powell, 1988) away from the mainstream phenomenon of isomorphism

(i.e. the adoption of similar practices across different settings) towards the effects of differentiated logics on individuals and organisations in different contexts (Friedland & Alford, 1991; Thornton et al., 2012). Hence, institutions are conceived as “unplanned and unintended regularities (social conventions) that emerge ‘organically’” (Schotter, 1986, p. 118). Institutional logics play a role in establishing an interconnection between individual agency and cognition and the socially constructed institutional practices and rule structures. It is important to note that while individuals attempt to pursue their interests, they do so with imperfect knowledge and intelligence, and therefore errors in judgement do occur and lead to unintended consequences.

By unpacking the institutional forces that drive institutional changes, the ILP highlights how the cultural dimensions of institutions both enable and constrain social action. Extending this point, Thornton et al. (2012) claim that society is formed by different institutions or ‘institutional orders’ that co-exist and possibly contradict each other. Each of these institutional orders has a distinctive set of expectations (logics), which outlines and describes its rationality (Friedland & Alford, 1991). By influencing the allocation of attention by individuals and organisations, institutional orders provide them with the rules for deciding which issues have to be addressed, and which solutions are to be considered. Each of the core institutions of society (e.g. the capitalist market, the bureaucratic state, families and religion) has a central logic that constrains action, but at the same time provides the sources for the execution of agency and social changes. In this paper, our focus is on the GAR-institutional order interface with the four institutional logics and orders - profession, market, state and the host country’s ‘community’ - as depicted in Table 1.

INSERT TABLE 1 ABOUT HERE

The institutional order of the accounting profession focuses on professional expertise and integrity guided by a code of ethics and a peer surveillance of the ‘epistemic community’. The institutional order of the market underlines the notions of efficiency and effectiveness and advocates the importance of embedding private sector practices to ensure that public sector entities operate effectively and efficiently in the delivery of public services. The institutional order of the state emphasises the monitoring, regulation and the converting of diverse issues into consensus and majority vote, whereas, the ‘community’ order centres on the existing local accounting and financial reporting practices and related accounting culture that have evolved

over the years. Such systems and cultures offer differential explanations for the state of GARs. The dominant characterisations of GARs, namely accrual accounting and IPSASs, are inextricably intertwined with these institutional orders. GARs have also been explained within the frames of reference developed by the ‘epistemic community’ (with the backing of market and state logics), and accommodates the WB/IMF-initiated ‘good governance and accountability’ logics for developing countries (Jamali et al., 2017). The latter is the mainstream and dominant logic, characterised by the belief that a ‘one-size-fits-all’ approach to accrual accounting and IPSASs in developing country contexts is appropriate and desirable. This over-arching logic is thus consistent with the notion of *generalised assumptive logics* (Jamali et al., 2017, p. 344), which “*tend to be grounded in largely coherent systems of governance, and implicitly tied to specific national business system configurations more common of Western developed economies and largely focused on national economic performance and efficiency*”.

Research on developing countries in general and SSA countries in particular however suggests very peculiar arrangements of institutions, which are intertwined with locally constructed and historically evolved patterns of what government accounting is for and what type of GARs might be more appropriate. We refer to this as a ‘community’ logic in the paper and argue the interplay between the latter and other logics generates nuanced complexities about the GAR-institutional order interface. Lassou et al. (2018) provide an illustration of the community logic in Benin where local civil servants successfully designed and implemented an indigenous government accounting system, with the support of a donor, i.e. German Development Agency (GIZ). This shows that community logics about GARs may prevail in SSA, although other market, professional and state-led logics tend to dominate in many other cases (e.g., Lassou, Hopper, Tsamenyi, & Murinde, 2013). Alternatively, the logic brought forward by the GAR-epistemic community in developing countries is likely to coexist and/or contradict with the local government accounting thinking (community logic) that has evolved over the years. These competing logics have also been shown to facilitate resistance to institutional change (Marquis & Lounsbury, 2007).

Finally, by relying on the ILP, Skelcher & Smith (2015) developed insights into hybrid organisational contexts. They argue that ILP offers a way to understand the connectivity between organisational form, normative frames, and individual agency, and provides a greater platform to understand embedded agency. With particular relevance to our study, Skelcher and

Smith (2015) discuss four potential outcomes in the conceptualisation process of competing institutional logics, represented by the embedded agents. First, the outcome of this process creates a ‘strong dominance’ situation, when the interplay between two logics ends up with the domination of one competing logic over the other. Second, a ‘weak dominance’ occurs, when the competing logics continue to co-exist, even after the settling of one dominant logic in a particular institutional context. Third, a ‘co-existence situation’ arises when both institutional logics are persistent in the same context. Finally, an outcome of ‘replacement’ arises when the interplay between competing logics ends with a completely new dominant logic in the institutional context. We argue that Skelcher & Smith’s (2015) “outcomes of competing logics process” provides an appropriate frame to develop an understanding of GAR outcomes in the SSA context.

### *3.2. The embeddedness of agency within the prevailing institutional logics*

Mindful agential behaviour both constructs and is constructed by institutional logics. While institutional logics shape rational and mindful behaviour, individual and organisational actors do also have some influence in shaping and changing these logics (Thornton, 2004; Thornton et al., 2012; Thornton and Ocasio, 1999 & 2008; Yee, 2020). Following this view, the interests, commitments and values of individuals and organisations are embedded within the institutional logics that are prevalent in the institutional orders of the regulatory framework of a profession (Friedland & Alford, 1991). This also implies that the means and ends of the actors’ interests and agency are both enabled and constrained by prevailing institutional logics (Giddens, 1984). Seo & Creed (2002) have referred to the phenomenon of actors becoming motivated and enabled to promote change in institutional structures from which they, themselves, are shaped by as the “paradox of embedded agency”.

Furthermore, a possible transformation in institutional logics has been emphasised by Thornton & Ocasio (1999). They highlight the fact that a shift in the dominant logic in an industry can lead to “*a transformation in the political dynamics in organizations and the determinants of executive succession*” (p. 802). Individuals who stand to gain from the creation of new and/or the modification of old institutions (the change agents) employ several mechanisms to that end. For example, in the context of SSA, members of the GAR-epistemic community attempt to transform the logic underlying conventional cash-based accounting toward a market/ efficiency logic that is reflected in accrual accounting and IPSASs. In doing so, some members of the

epistemic community seek to exert domination in the public sector accounting ‘space’, whereas others can ensure material benefits in terms of securing training and consultancy opportunities. Nonetheless, the role of agency in the ILP is seen to be crucial in terms of understanding the political role performed by the ‘epistemic community’ in GARs. Thus, members of the ‘epistemic community’ are ostensibly playing a dual role; on the one hand they are representing international organisations logics of good governance and accountability, and on the other hand, in their capacity as a change agent, they are diffusing technical knowledge in order to maintain power/influence over local actors.

Hence, the embeddedness of agency within prevailing institutional logics (Thornton, 2004; Thornton et al., 2012; Thornton and Ocasio, 1999 & 2008) provides a fertile ground for this study, especially when recognising that changes in GARs in SSA countries are contingent upon alternative (competing) logics and a ‘pragmatic resistance’ by local actors (who represent the community logic and order). The SSA’s existing ‘local government accounting and financial reporting system’ is in effect a historically established and highly institutionalised and complex system, which exists and operates both as a material resource environment that sustain economic growth by securing adequate supplies of materials and a set of beliefs, rules and ideas for local decision makers (Lassou, 2017). In conclusion, to understand the SSA’s GAR-institutional order interface, it is important to adopt a multiple logics analysis by relying on ILP, since it can appropriately reflect how societal, inter-organisational factors and embedded agencies influence the SSA’s material-resource environment.

#### **4. Research methods**

We employed a triangular approach in our data collection and analysis involving two phases (Modell, 2009). First, we adopted a content analysis procedure and a disclosure scoring framework to assess the central government’s financial statements for ten SSA countries namely, Botswana, Ghana, Kenya, Mauritius, Nigeria, Rwanda, South Africa, Tanzania, Uganda, and Zambia. Second, we conducted and analysed forty semi-structured interviews with government/professional accountants, policy makers, administrators, international consultants, and members of the expert group in Nigeria and Tanzania.

The aim of the content analysis procedure and the disclosure scoring framework was to provide an assessment of the ‘quality’ of the information contained in a public report on the basis of an ‘objective’ set of criteria (Yusuf & Jordan, 2017). To this extent, we are guided by Modell’s (2009) and Modell et al.’s (2017) thoughts on the limitations and yet potentialities of mixed methods in providing some form of ‘objective’ reality whilst mindful of the interpretive/critical nature of our contributions. It is generally assumed that users of public sector information would have certain requirements as to the form, content and dissemination of this information (van Helden & Reichard, 2019). Several studies (e.g., Ryan, Stanley & Nelson, 2002; Yusuf and Jordan, 2017; Sellami & Gafsi, 2019) focus on government (local and central) accounts as a means to assess whether (and to what extent) policy-makers and political actors actually put into practice their commitments of accountability and transparency. This potentially allows for a process of ‘rendering accounts’ to the different constituents of a democratic society (e.g., parliament, civil society, electorate) and other interested parties (e.g., international agencies). Admittedly, an assessment based on a discrete number of published annual reports/documents cannot comprehensively reflect prevailing local government accounting and reporting practices. Yet, at the same time, it can be sufficiently indicative of local progress/developments, particularly as a means to counter the discourses and logics of the GAR epistemic community. Therefore, we considered accounting and disclosure practices that are beyond the mere requirements set out by the IPSASB’s cash or accrual IPSASs, and score the extent to which the existing accounting practices are in line with the mainstream qualitative features of public sector reporting, namely timeliness, understandability, openness, relevance, faithful representation and comparability (Table 2). The selection of these qualitative characteristics<sup>2</sup> arose from a review of several studies (please refer to Table 2 for full list of supporting references) on government accounting and accountability and various pronouncements from practitioners, consultants and professional bodies.

Informed by prior approaches (Ryan et al., 2002; Jordan et al., 2017; Sellami & Gafsi, 2019), we developed a scoring framework (Table 2; measurement) and a checklist of initially indicators deductively from the literature to measure the level of adherence to these six qualitative characteristics, as reflected in the government financial statements. We

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<sup>2</sup> “We excluded “usefulness”, “reliability”, “sincerity”, “true and fair view”, “credibility”, “transparency” and “regularity”. These characteristics are encompassing, overlapping with the six qualitative characteristics, and/or they are less applicable to the context of our study.”

subsequently adopted an inductive element through a pilot content analysis of three randomly selected SSA government financial statements (Eisenhardt, 1989; Mayring, 2004), carried out by three of the co-authors, which we subsequently applied in assessing the quality of the financial statements. After a pilot disclosure scoring of six financial statements and the subsequent scoring of all statements, one of the co-authors independently scored, for the second time, all the financial statements. The independent scorer and the sub-team discussed minor differences and arrived at a consensus score.

INSERT TABLE 2 ABOUT HERE

The ten SSA countries we selected for this study are fairly diverse geographically, politically and governance wise and are also known to have a reputation for having reasonably well functioning public financial management in general. At the same time, we do not claim these countries are wholly representative of SSA. Furthermore, recent financial statements prepared by the central government of Nigeria and Tanzania have been developed in compliance with the requirements of accrual accounting and IPSASs, but researchers have questioned the extent of their compliance with IPSASs (see e.g., Goddard et al., 2016). Table 3 summarises the key features of the latest available financial statements, which we accessed from the respective government websites (Ministry of Finance, Accountant General's Office or Auditor General Office).

INSERT TABLE 3 ABOUT HERE

In light of our second research objective, we carried out forty semi-structured interviews (both face-to-face interviews and through social media (i.e. via Skype and WhatsApp) with administrators, controllers, senior accountants, government auditors, internal audit officers, professional accountants and consultants, members of expert groups, politicians and local government officials based in Tanzania and Nigeria. Two more skype interviews were conducted with local government officials/accountants in each country to clarify issues that had been ambivalent earlier in the data collection stage (see Table 4).

INSERT TABLE 4 ABOUT HERE

The selection of interviewees focuses on different stakeholder groups/individuals who are knowledgeable and experts on the development and status of public sector accounting practices and GARs in SSA countries. We emphasise these two countries not only in terms of our access to relevant interviewees, but also because Tanzania and Nigeria are amongst the few SSA countries that have adopted accrual accounting and IPSASs at the central government level in 2013 and 2016 respectively (Mbelwa et al., 2019). While this was done on the basis of promised improvements in efficiency, effectiveness, transparency and accountability in delivering public services and public funds (Adhikari & Gårseth-Nesbakk, 2016), these countries are struggling to engage with the requirements of accrual accounting and the benefits of accrual accounting have been barely realised in practice due to poor implementation (Mbelwa et al., 2019). Yet, such challenges at the implementation phase appear to have had a minimal impact on some local administrators' and professional accountants' infatuation with accrual accounting and IPSASs. There is also little evidence so far suggesting these countries are abandoning their ongoing accrual accounting and IPSASs reforms (Mbelwa et al., 2019); hence offering appropriate contextual settings to investigate conflicting views and arguments on GARs.

In terms of the interviews and data analysis, we adopt approaches recommended by Silverman (2020) and Creswell & Creswell (2017) to carry out semi-structured interviews covering themes such as existing government accounting practices, reporting requirements, users of the financial statements, and the ongoing accrual accounting and IPSASs reforms. Other themes included the influence of local and international stakeholders in the reform process, existing challenges in accounting and reporting practices and implementing reforms, the continuity of the reforms, and the achievements made towards improving accounting/reporting over time. Our aim during the semi-structured interviews was to tease out the logics and orders that different stakeholders and members of the epistemic community hold about the importance of accrual accounting and IPSASs and their perceptions about the existing local practice. Before conducting the interviews, we sent the interview guide to the respondents to familiarise them with our aims and expectations. We also assured the respondents that their anonymity would be preserved when presenting and analysing their response. All (recorded) interviews lasted between 30 minutes and one and a half hours. They were conducted in English and local languages, which were immediately transcribed into English by the native co-author. To ensure an appropriate understanding of the meanings of the translated interviews, further discussions were held and involving all authors. This helped us share a common understanding of the key relevant government accounting issues, including local practice and reforms.



Our data analysis focused on creating a holistic picture of government accounting/reporting practices and ongoing GARs in SSA countries, incorporating the elements of local practice, types of reforms being proposed, actors involved in disseminating external reforms and the implementation of reforms in practice. Following Silverman (2020), we manually coded the narratives of key participants (see Table 4). Interview quotations were selected on the basis of their significance in delineating the elements of local accounting practice, conflicting logics with regard to GARs, and the adoption/adaptation of accrual accounting and IPSASs on practices. The final stage involved the development of key themes and explanations that are reflected and analysed in our empirical section using the institutional logics perspective.

## **5. Research findings and analysis**

Our empirical analysis starts with presenting the results of our content analysis in which we illustrate some characteristics of ‘existing local government accounting practices’ being implemented in the selected SSA countries. Next, we demonstrate how different institutional actors embedded within competing institutional logics and orders are involved in GARs, and either support or deliberately ignore above ‘local government accounting practices’. We highlight particular reflections on the dominating role of the epistemic community who represents the generalised assumptive logic.

### *5.1. Characteristics of the existing ‘local accounting and financial reporting practices’*

Our content analysis and disclosure scoring of the financial statements of ten SSA countries (namely, Botswana, Ghana, Kenya, Mauritius, Nigeria, Rwanda, South Africa, Tanzania, Uganda and Zambia) conducted as a part of our study, actually revealed rather significant and original insights into this existing ‘local accounting and financial reporting practice’ in SSA countries (Table 5).

INSERT TABLE 5 ABOUT HERE

Our findings indicate that briefly, all countries (except for Nigeria) achieved the expected level of timeliness in the submission of the financial statements as set out in the relevant legislation. In the case of Nigeria, the substantial delays in the submission of the accounts for both years were in the main attributed to the transition to the accrual basis of accounting and this was

explicitly stated in the 2017 financial statements. With regards to the understandability characteristic, the scores highlight the existence of good practices that would enable readers/users to more readily appreciate the implications of the accounting information, e.g., the use of glossaries in the case of Botswana, Ghana and Nigeria and the use of graphs/charts in the case of Mauritius and South Africa. At the same time, there remains a significant reliance on technical language (e.g., English language), even in the opening commentaries, which would create significant challenges for a non-specialist audience. Arguably, a similar characterisation could apply to government financial statements in some developed countries. For example, evidence from the US (albeit for local/state government) suggests persisting issues about the reports' low levels of understandability (Yusuf & Jordan, 2017), even in situations where condensed accounts were prepared (Jordan et al., 2017).

However, in terms of the openness criteria, a fairly positive picture emerges with all financial statements exceeding 50% of the allowable score; irrespective of the basis of accounting and different level of engagement with IPSASs. The level of disaggregation and comprehensiveness of financial information rated very highly in most of the accounts, whereas there was some variability in relation to the supporting commentaries provided by different officials of the government (e.g. Minister; Accountant General) and by the auditor general. These commentaries were sometimes quite perfunctory and not always considering a wide range of issues or challenges (e.g. social, governance, political). A sub-dimension we emphasise is the notion of accessibility to the reports, particularly in terms of the public being able to retrieve the information online (Puron-Cid, Reddick, & Ganapati, 2019). In most cases, electronic copies of the financial statements were posted on the websites of the Ministry of Finance, the Economic Development, the Accountant General or the Auditor General and readily accessible. However, online access to past reports did vary significantly (e.g. Mauritius, 10 years; Tanzania, 2 years; Uganda, 1 year) and in the case of Nigeria, there was a requirement for prior online registration; which could be perceived as a privacy constraint.

In terms of relevance, there were again some encouraging scores associated with the presence of a statement of purpose, commentaries by designated official(s), and links between budgetary and financial accounts information. However, the extent to which these commentaries provided in-depth insights (e.g., reasons or justifications, any future plans to address financial challenges) was limited. With regards to faithful representation, a scrutiny of the auditors' reports reveals that most financial statements received a qualified report at the 'except for'

level. In all cases, the circumstances and accounting implications underlying the qualification were clearly set out in the auditor's report and overall, this indicates a satisfactory level of faithful representation. Lastly, on the characteristic of comparability, countries achieved a satisfactory score mainly in light of the consistent presentation/ treatment of financial information (and appropriate notes / adjustments when policies have been changing) and the comparison of actual vs. budgeted figures. At the same time, the extent to which these differences (e.g., akin to 'variance analysis') were discussed (e.g. explanations for variations; justifications) in the financial statements was relatively limited.

Overall, and with reference to the qualitative characteristics adopted for the content analysis and disclosure scoring of government financial statements, we find ample evidence of existing 'good accounting and financial reporting practices' in SSA countries in line with mainstream expectations (e.g., Ryan et al., 2002; Yusuf & Jordan, 2017). We argue that this existing 'good accounting and financial reporting practice', if more widely adopted, does already provide a foundation for improved transparency and an increased level of government accountability to SSA citizens and to a wider international audience. In effect, as claimed by some local actors and supported by this study's assessment of government financial statements, existing 'good accounting and financial reporting practices' have been deployed in many SSA contexts, albeit that this is largely unnoticed in the literature (notable exception being Sellami & Gafsi, 2019). Contrastingly, much effort and visibility are directed towards revealing how the epistemic community is disseminating large-scale GARs, ostensibly (and somewhat paradoxically) due to the absence of 'good' accounting practices locally. We delve deeper into how international organisations and epistemic community have endorsed generalised assumptive logics and GARs into SSA countries.

## *5.2. International organisations' generalised assumptive logics and GARs*

The WB and the IMF's generalised assumptive logics coupled with the professional and market logics of the epistemic community triggered a widespread campaign for the diffusion of accrual accounting and IPSASs in developing countries in general and SSA in particular. The World Bank provided significant funding for the IPSASB from its inception in 1997 at least until 2015 to develop and promote IPSASs, incorporating neo-liberal reform ideas and the 'generalised assumptive logics' underlying good governance and accountability (Jamali et al., 2017). As highlighted in earlier work (Hopper et al., 2017), the adoption of IPSASs was often central to

loan conditionality and structural adjustment programmes proposed in SSA. A Finance Director at the Accountant General Office in Abuja, Nigeria, narrated:

*“The IMF, the WB and the African Development Bank are the brains behind the shifting to accrual accounting and IPSASs in Nigeria. They are the one that stated that the Nigerian government should change to the accrual basis, and that without such changes they would not provide us any grants and donation. They are our major donors so certainly we feel pressurised to embrace their recommendations”.*

This observation shows the willingness of the governments in SSA to accept the GAR logics of international organisations without considering in much detail the need for such reforms and their consequences. In fact, the conditions imposed on them by international organisations can be seen as rather coercive, offering them limited leeway for deviation. Moreover, the involvement of members of the epistemic community and local politicians representing the state logic was apparent in promoting and giving patronage to the World Bank’s ‘generalised assumptive’ logic of good governance and accountability (Jamali et al., 2017). Members of the epistemic community generally have a pro-reform bias and by using their knowledge-power, they have inculcated the belief that these prescribed accounting practices would bring benefits to the government. For instance, a Director of the Main Accounts at the Auditor General Office in Nigeria commented on the potential of IPSASs in improving governance and transparency (an issue of prime concern due to the reportedly high levels of corruption in the country):

*“IPSAS is a welcome development. It is a good omen. We need it. As a human being, we tend to resist changes, but this change is paramount whether we are ready or not or like it or not. It will assist the government and citizens, restore good governance and financial transparency, so we have no other alternatives than to adopt it”.*

As Lassou (2017) argued, these pro-reform institutional actors seek to neutralise the undesirable perceptions and unintended consequences of GARs. In many instances, this pro-reform bias coupled with a colonial and patronage mentality of the representatives of state logic (i.e., senior government officials) has provided further impetus in instigating reforms. The following statement of the Executive Controller and Cash Officer at the Accountant General Office, Kwara State, Nigeria, serves as an example:

*“We have learnt more from what our colonial rulers introduced to us, but in accounting we are still aligning with what is operating at the global level. That is why we are adopting IPSASs and we are confident that IPSASs would help us remove deficiencies in our*

*accounting processes, follow international norms and achieve internationally-acceptable quality of government accounting”.*

Despite their limited knowledge of accounting, local politicians also appeared to be more concerned over satisfying the interests of international organisations and using the rhetoric of good governance and accountability when seeking to extend their political tenure. Indirectly, this support by SSA politicians somewhat strengthens the epistemic community’s efforts in promoting market logics. For instance, a Director (non-accountant) at the Internal Audit Office in Nigeria perceived that IPSAS adoption would improve the country’s standing:

*“Financial statements prepared following the accrual basis IPSASs have been made a yardstick to assess our performance and decide on loans and grants to us. Certainly, by adopting IPSASs we have increased our lobbying power for additional grants and loans. This is good for the entire country”.*

A local Government Official in Tanzania expressed a similar view by stating:

*“We have decided to fully adopt these international standards (i.e. IPSASs) and pursue accrual accounting by discarding everything from our old accounting approaches/practices. This is what we think is a global need and this is our need as we are trying to integrate in a global society and business. These reforms show our performance and improve our reputation”.*

The above-mentioned statements show that many local actors and politicians appear quite convinced of the functional benefits and the new institutional orders that IPSASs and accrual accounting can bring to government accounting and reporting practice, in spite of many concerns expressed and even in the case of many developed countries (e.g., Polzer et al., 2019; Metcalfe & Sanderson, 2020). Such benefits and orders have been communicated at the policy level as unsurprising, merely technical and hence rather achievable, hence authoring the generalised assumptive’ logics (Jamali et al., 2017) as a way forward for GARs. However, little attention has been paid to the implications of these changes and reforms at the national level. The following section addresses this issue and explains how the epistemic community have implemented the GRAs based on generalised assumptive logics in SSA countries.

*5.3. Executing GARs-professional and market logics and orders: The role of the epistemic community*

As hinted in the case of other developing countries (Adhikari et al., 2019), members of the epistemic community are the key ‘carriers’ of the WB and the IMF’s generalised assumptive logics in SSA, and supportive of accrual accounting and IPSASs. For instance, how the epistemic community promotes accrual accounting and IPSASs can be noted in the following statement by the IFAC (2012, p.33), stating that, “*member bodies shall identify and undertake actions to have the international standards issued by the IPSASB adopted and implemented in their jurisdictions*”. The generalised assumptive logics of GARs (Jamali et al., 2017), when cascaded down to the country level, have in this way blended with the professional and market logics, making accrual accounting and IPSASs reforms seem inevitable for SSA governments.

Members of the epistemic community were involved in diffusing several claimed benefits relating to accrual accounting and IPSASs. For instance, eradicating corruption was one underlying benefit that was advocated extensively when championing a transition towards accrual accounting. A Chartered Accountant in Nigeria indicated some of the (exaggerated) claims in support of accrual accounting by the epistemic community, by commenting:

*“The cash basis system does not promote the transparency of government activities. Accrual IPSASs enable us to identify each transaction and its consequences. When we told the local administrators and accountants the role of IPSASs in reducing corruption during conferences, everyone agreed this is a required change in Nigeria”.*

A Professional Accountant in Dar es Salaam, Tanzania, added:

*“We are a growing economy and we cannot avoid the development taking place at a global level. The adoption of accrual accounting and IPSASs is important for our country. This would help remove obstacles in achieving development and modernisation of our public finance management”.*

The presence and knowledge power of the epistemic community was very much evident in promotional events, namely IPSASB conferences, organised by the IFAC for SSA countries. For example, in May 2018, the African Union had held the “2018 High Level Public Finance Management and Regional IPSASB Roundtable” meeting in Addis Ababa. Again, in October 2019, the African Union held a conference on public sector financial management for Accountants General from across Africa. The IFAC and other accountancy bodies facilitated these conferences and sought to raise awareness on the urgent need to accelerate IPSAS implementation in Africa. The national level professional accountants affiliated to the

epistemic community and administrators and policymakers at the higher echelons, who attended such events, were mostly involved in disseminating ideas and visions of the IFAC and those of the WB/IMF in their respective jurisdictions. For example, individual accountants working in the Office of the Accountant General in Tanzania were encouraged to adopt international standards, as part of adhering to international best practice, after having attended these conferences (Mbelwa et al, 2019). The market logic (Table 1) became used largely as a way to advocate and legitimise the importance of GARs in the Tanzanian central government. Commenting on the dominant market logic that is premised on the superiority of accruals over cash, a Deputy Director at the Internal Audit Office in Nigeria stated:

*“Accrual accounting would certainly enhance transparency and accountability of government reporting when comparing with cash accounting. It would enable the remaining balance at the end of the financial year to be carried forward and make a comparison between the estimated and actual results. It would also promote the efficiency and effectiveness of the valuation of assets and burden of liabilities”.*

We were informed during our interviews that except for a few Nigerian states (mainly Lagos, Kaduna, Ogun, Bayelsa, Delta and Imo), all the remaining states were struggling in the implementation of accrual accounting and IPSASs reforms. However, such challenges have been marginalised when disseminating GAR’s normative benefits put forth by the epistemic community. For example, the Director at the Auditor General Office in Nigeria argued that:

*“Accrual accounting has brought a lot of positive change to our economy. The requirements of asset registration imply nobody will have the privilege to take government properties away. The government has already started numbering the assets. There are provisions for unpaid debt and accrued revenues and arrears. What this implies is that we can generate accounts on those who are yet to pay tax to government.”*

These local proponents of GARs also highlighted the opportunity that these reforms have provided in unifying the existing accounting practice and increasing the applicability of accounting information generated in decision-making. Both in Nigeria and Tanzania, as well as in other SSA governments, accounting was practiced rather differently at the central and local levels, having been guided by different regulations and chart of accounts (Sellami & Gafsi, 2019). The enforcement of IPSASs has brought them into a unified regime. The Director of Main Accounts at the Auditor General Office in Nigeria stated:

*“Nigeria has a unified accounting practice now because all sectors are using the same chart of accounts for preparing their financial statements. Same provisions apply for consolidation, reporting and auditing across public sector entities, no matter which part of the country they are operating. This has enabled us to make a comparison of the performance and results of public sector entities. This is good for accountability”.*

We also noted that government accountants and officers have anticipated several opportunities, for instance by attending training and conferences and financial incentives; all of which have motivated them to get engaged with GARs. Both in Tanzania and Nigeria, several training, awareness and capacity building programmes on IPSASs and accrual accounting have been launched by professional accounting associations with the financial support of the WB, targeting government administrators and accountants at the national level. A Head of the Internal Audit Office in Abuja, Nigeria remarked:

*“The Institute of Chartered Accountants of Nigeria has adopted IPSASs in the professional courses they offer, and these are part of the professional qualifications. Many government accountants are now attending these free professional courses and becoming IPSAS experts. The World Bank is supporting us to train our staff members in key areas of IPSASs, so that the IPSASs would be firmly adopted in Nigeria. We are also using these trained staff members to facilitate course and further training to other administrators and users”.*

The opportunities for training and other benefits that the epistemic community and the WB have offered to local actors have played an important role both in Nigeria and Tanzania towards embedding the state logic and building on the pro-GAR mind-set. Nevertheless, these activities of the epistemic community and their country-level allies have been questioned by many local actors who believed that there is evidence of existing ‘good’ accounting and financial reporting practices. The next section reveals the local actors’ opinions and resistance towards GARs.

#### *5.4. Competing institutional logics: Questioning the role of the epistemic community*

In spite of the widespread diffusion of accrual accounting and IPSASs in SSA over the last two decades (Hopper et al., 2017), few governments are preparing their central government financial statements on an accrual basis. A ‘layering’ of reforms has therefore been observed across SSA governments, whereby both cash and some aspect of accrual accounting have been



grafted onto existing financial reporting, leading to more complex systems. A Local Civil Society Member (an academic at a Nigerian public owned university) narrated:

*“First the Cash Basis IPSAS was adopted in 2012 and the plan was to move away towards accrual IPSASs after a year. Now is 2018, but still the majority of the preparers of the financial reporting in the ministries and parastatals are applying cash accounting as they lack trained human resources and infrastructure for accrual accounting. Compliance with IPSASs is claimed, but there is no oversight and monitoring agencies to verify such claims”.*

One of the reasons for this ‘limited response’ by local actors, and reflective of the community logic, was that many appeared already satisfied with existing ‘local accounting and financial reporting practices’ evolved over time. In particular, some of these local actors, ‘pragmatically’ resisted by making claims that there was no reason for the ‘full reforms’. Instead, they argued for an ‘incremental’ type of reforms, building around existing ‘local accounting and financial reporting practice’. What is more interesting is that a range of institutional actors representing the ‘epistemic community’, including some who were appointed (and funded) by the WB to implement their generalised assumptive logics in SSAs, also questioned the usefulness of accrual accounting and IPSASs in these countries. During our interviews, a Consultant who was involved in GARs of SSA countries for more than a decade stated:

*“There is no need for full reforms. It is a costly experiment that experience has shown does not deliver the claimed benefits. In each SSA country including Nigeria standard formats have been developed and revised at the national level. These provide the basis for the development of any significant, good local accounting practices. This should also consider these as the foundation for externally imposed accounting reforms.”*

However, the majority of the epistemic community members serving the WB/IMF continued to perceive accounting as a technical matter (based on market logic) and assumed that accrual accounting and IPSASs logics are unproblematic in the context of developing countries. A Local Government Official in Nigeria (who is supportive of the community logic) commented:

*“Certainly, the problem with the WB officials is that they think they know the answer. They have no idea what component in the [local] accounting system is not good enough. The fact is that the failure of reforms is a success for these officials and some consultants. They can wrap them rather differently and disseminate the same reforms using different names; be it accrual accounting or IPSASs”.*

Concerns were also raised by civil society members, such as academics, about the tendency of negating or ignoring ‘local accounting and financial reporting practices’ developed incrementally and de-emphasising the constraints that hinder the facilitation of such practices. Criticising the epistemic community approach towards GAR reforms in Nigeria, an Academic Member of a Public University reflected:

*“The existing cash accounting continued in a number of Nigerian local and state governments is informative enough to serve the politicians, citizens, media and other stakeholders in decision-making considering their needs and capacity. Improvements should be focused on the basic things first. What is the use of IPSASs when the budget is not released on a timely basis?”*

During our interviews, a number of local government accountants mentioned about the technical complexities surrounding accrual accounting and IPSASs and questioned the extent to which accrual statements are useful and trustworthy. For instance, a Local Government Officer in Tanzania remarked:

*“Certain assets are valued, for instance building, bridges etc., but others such as museum, galleries are not. Do people care how much is the value of a certain bridge? Can we go to the bank, show these statements and get loans – certainly not. So why are we following these new accounting systems for which no one is interested”.*

The usefulness of accrual-based statements was of a particular concern to many local government accountants. It has increasingly becoming a trend amongst Nigerian local governments to assign arbitrary figures when valuing their assets. The following statement from a Local Government Accountant in Nigeria provides an illustration of the challenges:

*“People are not asking for accrual information. It makes things worse. The consolidated financial statements of Nigeria are much longer than before - who is going to look at or understand such statements? Taking advantage of this, some local governments have adopted accruals only for valuation, so that they could assign arbitrary figures and create the opportunity for corruption”.*

We noted during our interviews that few local government officials have started to realise the challenges associated with the WB and the epistemic-community-led GARs, as well as their significance in their specific contexts. For instance, a Former Director at the Accountant General Office in Nigeria stated:

*“I know it is late, but I have started realising that the accrual basis of accounting is appropriate to our government business enterprises, but not for general ministries such as health or education. We simply cannot use, and we do not need it”.*

Despite these expressed concerns, local actors who embody the community logic find it difficult to compete with members of the powerful epistemic community (mainly because of their financial strengths, institutional connections and professional knowledge), since they are effectively calling for a major ideological or conceptual shift away from the dominant market logics (i.e., as reflected by accrual and IPSASs). Although the local actors’ ongoing ‘disappointment’ can only have an indirect influence on the implementation of GARs (e.g., by causing delays), their resistance very much remains at an ‘informal level’ (i.e., expressing pragmatic opinions, minimising involvement and avoiding support of GARs). Competing more actively with the profession and market logics would be very difficult for the local actors, since most of the government accountants in SSA countries happen to be allies with many members of the epistemic community. Thus, local support for accrual accounting and IPSASs in Nigeria and Tanzania remains high, and many SSA governments have introduced a series of policies and guidelines emphasising the introduction of IPSASs (either cash or accrual basis). A consideration and evaluation of existing local practices, alongside their consequences and challenges, is conversely non-existent; a crucial issue we consider in our discussion.

## **6. Discussion and conclusions**

After considering the significant extent to which local accounting and financial reporting practices are in line with mainstream qualitative characteristics, we highlighted the role played by international organisations and the epistemic community in facilitating GARs in SSA countries in general, and Nigeria and Tanzania in particular. The application of the ILP (Friedland & Alford, 1991; Lounsbury, 2007; van Gestel & Hillebrand, 2011; Skelcher & Smith, 2015; Jamali et al., 2017) has enabled us to analyse how GARs in SSA interact with the embedded institutional actors, orders and logics that both facilitate and impede such reforms. First, empirically, we have delineated the combined efforts of the three key institutional orders (profession, market and state) in facilitating GARs in SSA. International organisations’, in particular the WB/IMF’s, generalised assumptive logics (e.g., good governance and accountability) (Jamali et al., 2017), coupled with the market and professional logics of the epistemic community and state logics of local politicians, have provided SSA countries with a

strong impetus for undertaking a transition towards GARs involving accrual accounting and IPSASs.

The dominant position that the epistemic community occupies in facilitating GARs in developed countries is not arguably a new insight (Irvine et al., 2011; Himick & Brivot, 2018; Christensen et al., 2019). At the same time however, in the SSA context, the epistemic community appears to be even more influential since they have garnered both legitimacy and financial support from international organisations and local politicians in disseminating accrual accounting and IPSASs. The epistemic community propagates several benefits ranging from eradicating corruption, improving governance to the unifying of accounting practices, when many of these benefits have been virtually absent or contested, even in developed countries (Bruno & Lapsley, 2018; Wall & Connolly, 2016). Furthermore, existing local practices appear to be selectively ignored and/or de-emphasised while local accounting requirements are marginalised due to the domination of the generalised assumptive logics (Jamali et al., 2017) promoting GARs. Notwithstanding the criticisms of the role of international organisations in pursuing GARs in developing countries (e.g., Hopper et al., 2017; Adhikari et al., 2019; Goddard et al., 2016; Adhikari & Jayasinghe, 2017; Lassou & Hopper, 2016), there have been very few attempts to problematise their activities in relation to the existing local accounting practices and the role of the GAR epistemic community. Their activities have obtained legitimacy and approval at the policy level, as local politicians have tended to satisfy the interests of international organisations in the belief of future (and rather illusory) benefits, as well as adhering to the generalised assumptive logics of restoring good accounting practice. Furthermore, and while anchored on the colonial and patronage mentality, the state logic has offered further impetus to the generalised assumptive logic to become or remain dominant. As a key contribution, our paper highlights how these three institutional orders (state, market and professional) inculcated by the epistemic community in the GAR-institutional orders interface are challenged, albeit not always strongly, by the local SSA actors (Figure 1).

INSERT FIGURE 1 ABOUT HERE

The local actors embedded with the community logic and order have pragmatically raised concerns about the extent to which accrual accounting and IPSASs are relevant in their contexts, particularly when some elements of ‘good’ accounting and financial reporting practices already exist (see e.g., Table 5, Figure 1). For instance, our findings show that

implementation challenges had been widely acknowledged in Nigeria, whereas many local actors in Tanzania remained unconvinced with regard to the usefulness of accrual information generated. Competing logics are therefore evident in GARs considering the strategy of ‘pragmatic resistance’ devised by local actors. Given the absence of sufficient expert knowledge and limited professional reputation of local actors, their responses have been however inadequate in terms of challenging the GAR-institutional orders dominated by the three other logics represented by international organisations and the epistemic community (Figure 2).

INSERT FIGURE 2 ABOUT HERE

In this regard, our content analysis and disclosure scoring of the government financial statements shed light on the fact that the historically dominated community logics of government accounting practice in SSA have continued to sustain and develop over time (Figure 2), and are indicative of a positive evolution in the government accounting and accountability practices in these countries. This is in spite of these practices being neglected or ignored by the epistemic community and international organisations. Our analysis of government financial statements of ten SSA countries thus reflects the fact that existing accounting practice in these countries are mindful and built around some mainstream attributes required for transparency and accountability mechanisms to function (Figure 1) (see e.g., ICGFM, 2013; Parry & Wynne, 2009; Andrews, 2010, 2013). The financial statements issued by many SSA governments we investigated also exceed the requirements of cash accounting and the Cash Basis IPSAS, disclosing certain short-term liabilities, advances and commitments. This indicates that rather than fully “adopting” the generalised assumptive logics, these SSA countries appear to have in practice “adapted” some positive features over time from the GARs to enhance their existing practices, e.g. adapting some requirements that suit with the local institutions (Jamali et al., 2017).

Our paper therefore outlines the need for a re-thinking of the WB’s generalised assumptive logics for GARs and the market and professional logics (accrual accounting and IPSASs) that the epistemic community holds and disseminates in developing countries. In doing so, we add to the work of previous accounting scholars who highlight the fact that the proponents of international best practice first need to acknowledge the existence and potentiality of existing practices before considering any large-scale *tabula rasa* GARs (Lassou & Hopper, 2016;

Nyamori et al., 2017; Lassou et al., 2018 & 2019; Sellami & Gafsi, 2019; Alawattage & Azure, 2019). In addition, we argue that it is not because of ‘deficient’ accounting practices that political patronage, clientelism, neo-patrimonialism and corrupt practices remain widespread in Africa (Bakre et al., 2017; Hopper et al., 2017; Nyamori et al., 2017). Instead, these issues escalate due to the failure of governments, international organisations, politicians and members of the epistemic community to acknowledge that existing local practices often provide the basis for incremental reforms. strengthening and/or selectively changing systems that local professionals/practitioners are already familiar with and can collaborate on (Lassou et al., 2018); rather than being replaced wholesale following assumptive, market and professional logics, while undermining the community logic. In this way, the deleterious effects of corruption, patronage politics and neo-patrimonialism can be controlled, and public accountability be strengthened given an ‘intelligent’ (Roberts, 2009) application of existing regulations and systems rather than seeking to merely, and dogmatically, replace them with externally imposed accounting practices.

In terms of key policy implications, we outline an urgent need for the WB/IMF and other international organisations to re-define the role and mandate of GARs epistemic communities. Their professional and market logics appear to be driven by the desire either to exert control/power on GARs and/or to create market/job/consultancy opportunities for members of the community. These members have executed their “relational power” that is generated through professional knowledge, expertise and elite connections over the local actors, upholding the generalised assumptive logics. In many instances, these members have deliberately marginalised or selectively ignored existing ‘good’ accounting and financial reporting practice prevailing in SSA countries and approaches to incremental changes. Furthermore, a limited knowledge of GARs by local politicians implies that the state logics have largely acted in unison with the generalised assumptive, professional and market logics, while negating or dismissing the community logics. To some extent, the embedded agents in GARs-institutional orders (mainly the epistemic community members) are seemingly unaware of the existing local good accounting and financial practices. This can be illustrated by their recent attempts at disseminating the revised Cash Basis IPSAS (IPSASB, 2017) in many countries, referring to the latter as an ‘initial’ step towards accrual accounting and IPSASs. A path towards accrual accounting and IPSASs has been therefore laid out for SSA countries, while existing local accounting and reporting practices in these countries in some cases far exceed the requirements of the Cash Basis IPSAS.

As discussed in recent work (Van Helden & Uddin, 2016; Hopper et al., 2017; Alawattage & Azure, 2019), our findings therefore re-assert the need for promoting participatory and incremental approaches to government accounting reforms by building upon existing good practices rather than external accounting ideas that are based on generalised assumptive logics (accrual accounting or IPSASs). We also emphasised the need for employing epistemic community members more as boundary spanners (Adhikari et al., 2019) to facilitate communication with local actors about existing good accounting and reporting practices and help them pursue incremental changes rather than as a carrier of generalised assumptive logics. This requires a step change in their mandate (from the WB/IMF and other international organisations) so that members of the epistemic community are incentivised to work collaboratively with local actors and appreciate local practices rather than enact outright prescriptions for large-scale (and often lucrative) GARs. For instance, we note the constructive and collaborative approaches of the German donor (GIZ) in the case of Lassou et al. (2018).

Finally, since we highlight the existence of ‘good’ local government accounting and reporting practices in the SSA context, we argue there is significant scope to expand research (e.g., Sellami & Gafsi, 2019) on the disclosure and reporting practices as a first step towards documenting local practice in developing countries and Africa specifically. We acknowledge that our content analysis and disclosure framework is only an initial (and partial) step in the assessment of ‘good’ local public sector accounting and financial reporting practice. Furthermore, some of the past or ongoing IPSAS/accrual reforms in SSA countries may have led to some improvement in the qualitative features of public sector reporting that we rely upon for our analysis of the financial statements. Hence, a more granular approach (e.g. pre/post analysis) to the impact of these reforms on local accounting and reporting practice would be useful across a larger sample of SSA countries (including Francophone ones). Our review of the literature also highlighted the limited efforts so far in developing appropriate methodological tools (e.g. disclosure indices/checklists) to assess the extent and quality of government accounting and reporting statements, and if/how they adhere to relevant characteristics and user expectations (van Helden & Reichard, 2019). Hence, further studies on government accounting practice in developing countries are warranted, using as a base our content analysis and disclosure scoring framework (Table 2) to extend our understanding of GARs in these contexts.

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**Table 1:** International and host logics of government accounting reforms map

<b>Institutional logics</b>	<b>Institutional Actors</b>	<b>Institutional logic characteristics</b>	<b>Institutional orders</b>
‘Generalised assumptive’ logic of government accounting reforms (GAR)-institutional order interface – this is largely grounded in Western contexts.	The World Bank (WB), the International Monetary Fund (IMF)	<ul style="list-style-type: none"> <li>• Source of legitimacy: International regulators of the monetary, fiscal and development policies</li> <li>• Source of authority: Ownership of global capital (through the funding from developed countries) and decision making on development aids/loans to recipient countries (e.g. developing countries)</li> <li>• Source of identity: Controller of global capital distribution</li> </ul>	<ul style="list-style-type: none"> <li>• Public sector reforms are regulated and monitored through some forms of government apparatus reflecting a consensus around national norms of sound governance and accountability</li> <li>• New Public Management (NPM) and private sector practices to public sector entities</li> <li>• Public financial management (PFM) and value for money.</li> <li>• Advocating institutional isomorphism (one size fits all approach).</li> </ul>
Profession	<ul style="list-style-type: none"> <li>• Professional accountants</li> <li>• International professional accounting bodies, e.g. the IFAC/IPSASB</li> <li>• Consultancy firm - Big 4 accounting firms</li> <li>• Affiliated professional accounting associations at national level, e.g. NBA</li> </ul>	<ul style="list-style-type: none"> <li>• Source of legitimacy: Personal expertise, professional qualifications and experience</li> <li>• Source of authority: Professional associations, host-government regulations and policies</li> <li>• Source of identity: Association with quality of accounting craft.</li> </ul>	<ul style="list-style-type: none"> <li>• Professional expertise, grounded in a code of ethics and peer surveillance organised by external professional accounting bodies</li> <li>• Efficient and effective public services, adopting private sector practices</li> <li>• Propagating institutional isomorphism (one size fits all approach)</li> <li>• Professionalisation through accrual accounting, IPSASs and the implementation of best accounting practices</li> <li>• Relating accrual accounting and IPSASs with managerialism</li> </ul>
Market	<ul style="list-style-type: none"> <li>• Actors representing the ‘generalised assumptive’ logics and profession logics.</li> </ul>	<ul style="list-style-type: none"> <li>• Source of legitimacy: Universal acceptance of the rational economic/market rules and behaviours</li> <li>• Source of authority: The ideological approval from the global regulators and policy makers (e.g. the WB)</li> <li>• Source of identity: Association with capitalist institutions and markets</li> </ul>	<ul style="list-style-type: none"> <li>• Market is focused on the efficiency and effectiveness in both the private and public sector.</li> <li>• Accruals as a tool to create economic values</li> <li>• Global market integration and competition shaping public sector meanings and representations, through the adoption of accrual accounting, IPSASs and other business-like practices</li> <li>• Benchmark private sector practices to the government sector to build local legitimacy</li> </ul>
State	<ul style="list-style-type: none"> <li>• Central and local governments</li> <li>• Government ministries and politicians</li> </ul>	<ul style="list-style-type: none"> <li>• Source of legitimacy: Democratic appointment by the public</li> </ul>	<ul style="list-style-type: none"> <li>• Monitoring/ regulation and converting diverse issues into consensus and majority vote</li> <li>• Political and public accountability in public sector activities.</li> </ul>

	<ul style="list-style-type: none"> <li>• Senior government officials, e.g. the Auditor General</li> <li>• Local government level officials</li> </ul>	<ul style="list-style-type: none"> <li>• Source of authority: Authoritative power and institutional bureaucracy through government regulations and policies</li> <li>• Source of identity: Political hegemony through social and economic class</li> </ul>	<ul style="list-style-type: none"> <li>• Regulating and incentivising reforms within complicated national government accounting structures</li> <li>• External donor (the WB/ IMF) supporting policies (conditionality)</li> <li>• Partnership opportunities but also collusion and/or corruption opportunities advancing the reform projects</li> </ul>
Community	<ul style="list-style-type: none"> <li>• Local/host accounting practitioners, e.g. local government level accountants, budget officers</li> <li>• Local government officials (non-accounting),</li> <li>• Local government politicians</li> <li>• Minority of the WB consultants (working in SSA countries)</li> <li>• Civil society (e.g. academics)</li> </ul>	<ul style="list-style-type: none"> <li>• Source of legitimacy: Collective voices and locally situated knowledge</li> <li>• Source of authority: Commitment/informal ownership to historically established institutional practices, community values and ideology</li> <li>• Source of identity: Connections to historical practices and institutions, protectionism and inward thinking</li> </ul>	<ul style="list-style-type: none"> <li>• Local good accounting systems and culture evolved over the years</li> <li>• Differential explanations to external reforms</li> <li>• Incremental changes, such as modified cash accounting</li> <li>• Irrelevance/inappropriateness of some components of IPSASs – because of specific contextual differences</li> <li>• Rhetoric inter-connection between IPSASs and corruption – experiences of externally propagated reforms linked with corruption</li> <li>• Absence of the institutional set up for monitoring.</li> </ul>

**Source: Adapted from Friedland and Alford (1991), Thornton and Ocasio (2008) and Skelcher and Smith (2015)**



**Table 2:** Qualitative characteristics - content analysis and disclosure scoring framework

Qualitative characteristic	Description	Measurement
<p><b>1. Timeliness</b></p>	<p>Based on existing legal/professional requirements and practices, a measure of timeliness shows how long it takes from the financial year-end to the government submitting the financial statements (FS) for audit. (Cohen &amp; Karatzimas, 2015; ICGFM, 2013; IPSASB, 2014, 2017; PEFA, 2019; van Helden &amp; Reichard, 2019).</p>	<p><b>Timeliness achievement ranking – Highest 4, Lowest 0:</b></p> <ul style="list-style-type: none"> <li>• Achieved earlier [4]</li> <li>• Achieved on time [3]</li> <li>• Slight delay [2]</li> <li>• Major delay [1]</li> <li>• Never published/made public [0]</li> </ul>
<p><b>2. Understandability</b></p>	<p>Assesses the extent to which the FS are understandable to the intended users, which helps in contributing to improving decision-making, transparency and accountability. Based on literature, we identified accounting practices (indicators) that help improve understandability. To assess the extent of understandability, we score 1 for each observed indicator, otherwise 0 (Cohen &amp; Karatzimas, 2015; ICGFM, 2013; IPSASB, 2014, 2017; PEFA, 2019; van Helden &amp; Reichard, 2019).</p>	<p><b>Understandability score – Highest 5, Lowest 0:</b></p> <ol style="list-style-type: none"> <li>1. Simplicity/clarity in stating the basis of recording government operations and/or the accounting principles/standards and/or procedures used to prepare FS [1, 0]</li> <li>2. Use of charts, graphs, figures to highlight key information [1, 0]</li> <li>3. Explains (e.g. technical) terminologies and/or presents glossary and/or abbreviations [1, 0]</li> <li>4. Use technical language sparingly and/or not privileged throughout the FS [1, 0]</li> <li>5. Use the widely spoken (e.g. by citizens and in parliament) language in preparing the FS or there is a summary or translation of the FS to this language if another language is used [1, 0]</li> </ol>
<p><b>3. Openness</b></p>	<p>We use <i>disclosure</i> and <i>accessibility</i> levels as <i>indicators of openness/transparency</i> of FS. For each indicator, we identify several dimensions that we can observe to help us assess the level of FS disclosure and accessibility, thus openness/transparency. The total of <i>disclosure</i> level and <i>accessibility</i> level scores is the openness score. (Armstrong, 2005; Ball, 2009; Bannister &amp; Connolly, 2011; Cuillier &amp; Piotrowski, 2009; da Cruz, Tavares, Marques, Jorge, &amp; de Sousa, 2016; ICGFM, 2013; Jaeger &amp; Bertot, 2010; Krah &amp; Mertens, 2020; Parry &amp; Wynne, 2009; PEFA, 2019; Wong &amp; Welch, 2004).</p>	<p><b>Openness overall score – Highest 18, Lowest 0:</b></p> <p><u>Disclosure level:</u></p> <p>For each disclosure dimension, we score as follows: Dimension not observed = 0, low = 1, medium = 2 and high = 3.</p> <p><b>Disclosure score – Highest 15, Lowest 0:</b></p> <ol style="list-style-type: none"> <li>1. Level of disclosed details and disaggregation of accounting and finance numbers [3, 2, 1, 0]</li> <li>2. Level of narratives, commentary and analysis of accounting/financial numbers as they relate to, for example, governance (e.g. accountability and corruption), economic (e.g. GDP growth and foreign reserves), social (e.g. education, gender equality and poverty levels) and political (e.g. public representation and fair elections) issues [3, 2, 1, 0]</li> </ol>

Qualitative characteristic	Description	Measurement
		<p>3. Comprehensiveness of notes to accounts <b>[3, 2, 1, 0]</b></p> <p>4. Comprehensiveness of disclosure of accounting policies (e.g. basis for estimates and valuations of assets, liabilities, revenue and expenditure) <b>[3, 2, 1, 0]</b></p> <p>5. Level of FS scrutiny/analysis by the auditor included/attached in the published FS <b>[3, 2, 1, 0]</b></p> <p><u>Accessibility level:</u></p> <p>We rank the FS accessibility according to the number of accessible past FS and whether the accessibility is full and unconditional or conditional:</p> <p><b>Accessibility ranking – Highest 3, Lowest 0:</b></p> <ol style="list-style-type: none"> <li>1. Public accessibility (written and/or online) of FS for the current and the previous 4 financial years is full and unconditional <b>[3]</b></li> <li>2. Public accessibility (written and/or online) of FS for the current and the previous 1 financial year is full and unconditional <b>[2]</b></li> <li>3. Public accessibility (written and/or online) of FS is conditional <b>[1]</b></li> <li>4. No evidence of public accessibility (written and/or online) of FS <b>[0]</b></li> </ol>
<b>4. Relevance</b>	<p>We identify indicators of confirmatory and predictive information. <i>Confirmatory information (CI)</i>: Help users to assess and confirm (a) the extent to which politicians or their representatives and public sector executives or bureaucrats have discharged their responsibilities for the <u>use of public resources</u>, (b) the achievement of specified <u>service delivery</u> objectives and (c) <u>compliance</u> with relevant budgetary, legislative and other requirements.</p> <p><i>Predictive information (PI)</i>: Help users to assess and/or understand (a) public sector entities' anticipated activities on <u>future goods/service delivery</u>, objectives and costs and (b) the amount</p>	<p><b>Relevance score – Highest 6, Lowest 0:</b></p> <ol style="list-style-type: none"> <li>1. Statement of FS purpose/objectives and/or for whom the FS would be useful – overall basis for assessing the <i>relevance of FS</i> information <b>[1, 0]</b></li> <li>2. Commentary/narratives/highlights (e.g. by the minister of finance, accountant general and/or other responsible accounting officers) on the FS information that shows: <ul style="list-style-type: none"> <li>• Achievements or failures/limitations in the use of public resources and/or goods/services delivery and/or compliance with relevant budgetary, legislative and other requirements – <i>CI</i> <b>[1, 0]</b></li> <li>• Anticipated activities on future goods/services delivery, objectives and costs and/or the amount and/or sources of intended resources (e.g. future tax and non-tax rate increases) allocation for providing goods/services in the future – <i>PI</i> <b>[1, 0]</b></li> </ul> </li> <li>3. Commentary/narratives/highlights in <u>Indicator 2</u> mention the specific purpose or objectives achieved/not achieved (e.g. in discharge of accountability, reduction of</li> </ol>

Qualitative characteristic	Description	Measurement
	<p>and sources of <u>intended resources allocation</u> for providing goods/services in the future.</p> <p>To assess the extent of FS relevance, we score 1 for each observed indicator, otherwise 0.</p> <p>(Cohen &amp; Karatzimas, 2015; ICGFM, 2013; IPSASB, 2014, 2017; van Helden &amp; Reichard, 2019).</p>	<p>corruption and poverty, education quality, gender equality, projection of GDP/economic growth, level of public debt, inflation rate and redistributive impacts of social benefits and health care programs) – <b>CI&amp;PI [1, 0]</b></p> <p>4. Evidence of the link between FS information and budgetary reporting/information – <b>CI&amp;PI [1, 0]</b></p> <p>5. Evidence of auditors’ comments on the above <u>Indicators 1-4</u> – <b>CI&amp;PI [1, 0]</b></p>
<p><b>5. Faithful representation</b></p>	<p>In practice, it may not be possible to know or confirm (measure) whether information presented in FS is complete, neutral, and free from material error. However, information should be as complete, neutral, and free from error as is possible” (IPSASB, 2014, p. 29, Paragraph 3:11). Consequently, we use public sector auditors’ conclusions or opinions as indicators of FS faithful representation. (INTOSAI, 2001a, 2001b, 2009; IPSASB, 2014, 2017; PEFA, 2019).</p>	<p><b>Faithful representation ranking – Highest 4, Lowest 0:</b></p> <p>Form of audit opinion expressed in audit report:</p> <ul style="list-style-type: none"> <li>• <i>Unmodified</i> (unqualified or clean) – where the auditor concludes that the FS are prepared, in all material respects, in accordance with the applicable financial reporting framework <b>[4]</b></li> <li>• Modified: <i>Qualified</i> (except for) – where the auditor <u>disagrees with</u>, or is <u>unable to obtain</u> sufficient and appropriate audit evidence about, certain items in the subject matter which are, or could be, <u>material but not pervasive</u> <b>[3]</b></li> <li>• Modified: <i>Adverse</i> – where the auditor, <u>having obtained</u> sufficient and appropriate audit evidence, concludes that deviations or misstatements, whether individually or taken together, are <u>both material and pervasive</u> <b>[2]</b></li> <li>• Modified: <i>Disclaimed</i> – (a) where the auditor is <u>unable to obtain</u> sufficient and appropriate audit evidence due to an uncertainty or scope limitation, which is <u>both material and pervasive</u>. (b) in extremely rare circumstances involving multiple uncertainties, the auditor concludes that, <u>notwithstanding having obtained</u> sufficient appropriate audit evidence regarding each of the individual uncertainties, it is <u>not possible to form an opinion</u> on the FS due to the potential interaction of the uncertainties and their possible cumulative effect on the FS <b>[1]</b></li> <li>• No evidence of audit or audit report <b>[0]</b></li> </ul>
<p><b>6. Comparability</b></p>	<p>To assess comparability, we identify dimensions of FS that help to achieve comparability in financial reporting. To measure the extent of FS comparability, we score 1 for each observed comparability dimension, otherwise 0. (ICGFM, 2013; IPSASB, 2014, 2017; Parry &amp; Wynne, 2009).</p>	<p><b>Comparability score – Highest 4, Lowest 0:</b></p> <ol style="list-style-type: none"> <li>1. Evidence of consistency of FS elements’ recognition, measurement, presentation and/or disclosure (accounting policy) between the current and previous year. If there is a change of policy, the changes are communicated, including the effects of the changes and the re-stated accounting figures where applicable <b>[1, 0]</b></li> <li>2. Presentation of actual and budget comparisons in FS and/or comparative figures between two or more consecutive financial years <b>[1, 0]</b></li> </ol>

Qualitative characteristic	Description	Measurement
		3. Provides explanations of material differences between actual and budget comparisons in FS and/or explanation/comments of differences or similarities of figures between two or more consecutive financial years <b>[1, 0]</b> . 4. Evidence of comparative narratives or commentary provided in FS by the responsible government executives (e.g. minister of finance, accountant general and/or other responsible accounting officers) <b>[1, 0]</b>
<p><i>Note: The content analysed included, where available, various statements (e.g. by the minister of finance, paymaster general, and chief accountant/accountant general) providing background or contextual information about the financial statements, the consolidated financial statements and their respective notes to the accounts and accounting policies, and any other supplementary information attached to the financial statements.</i></p>		

**Table 3:** List of SSA Government Financial Statements

No.	Country	Main Accounting Basis Adopted	Reviewed Financial Statements (FS)	Financial year end	Years Accessed	No. of pages
1	Botswana	Modified Cash	Audited FS with audit certificate attached	31 March	2017, 2018	615, 632
2	Ghana	Modified Accruals	Annual reports combine with the audit report and the audited financial statements	31 Dec.	2017, 2018	134, 144
3	Kenya	Cash	FS not audited at the time of collection and analysis	30 June	2016, 2018	48, 92
4	Mauritius	Mixed Cash & Accrual	Audited FS with audit certificate attached	30 June	2017, 2018	330, 335
5	Nigeria	Accrual	Audited FS are attached to the Auditor report	31 Dec.	2016, 2017	743, 591
6	Rwanda	Modified Cash	FS do not indicate if audited/not audited	30 June	2017, 2018	34, 36
7	South Africa	Modified Cash Standard	Audited FS include the audit report	31 March	2017, 2018	324, 334
8	Tanzania	Accrual	Audited FS include the audit report	30 June	2017, 2018	145, 154
9	Uganda	Modified Cash	Audited FS include the audit report	30 June	2017, 2018	88, 111
10	Zambia	Cash	Financial Report (2016 Audited)	31 Dec	2014, 2016	124,128

*Note: Our analysis of the financial statements focused on two consecutive years (except for Kenya & Zambia) due to issues of online availability.*

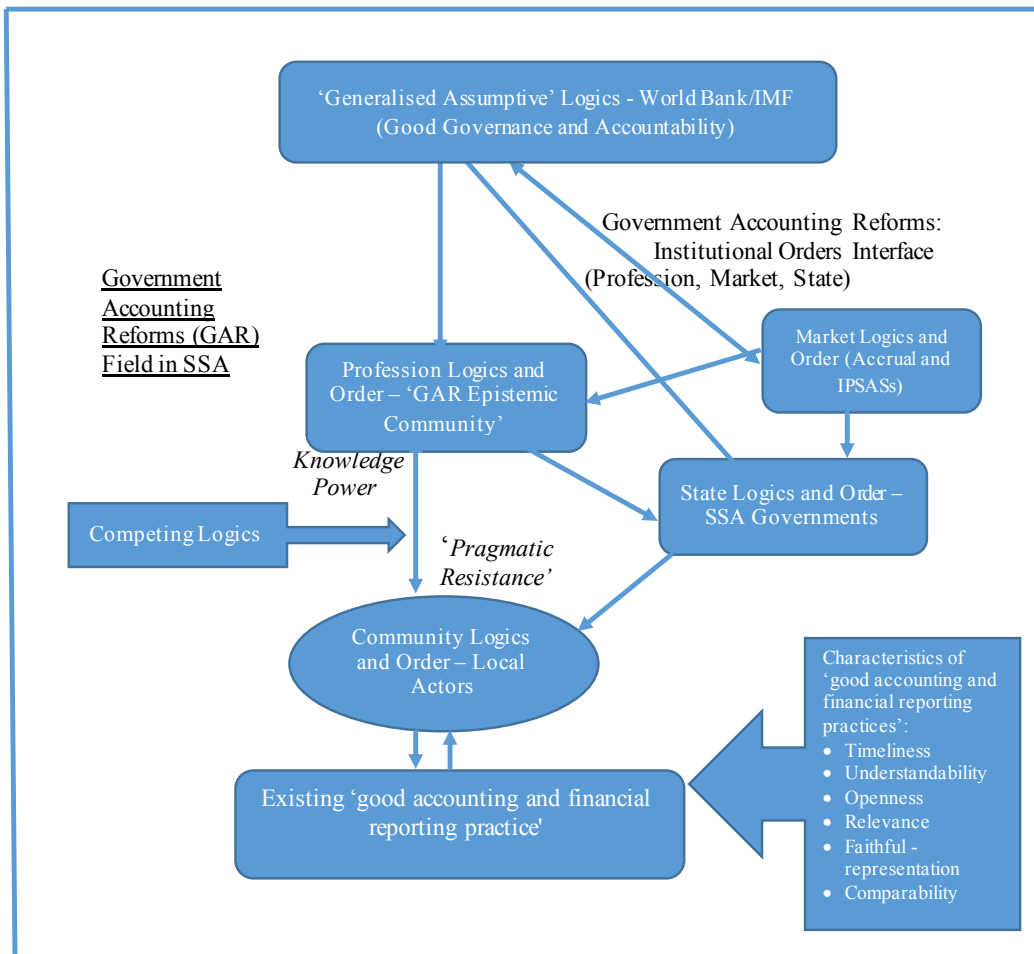
**Table 4:** Distribution of interviewees

Interviewees	Number of Interviewees		
	Total	Nigeria	Tanzania
Members of World Bank Expert Group	5	5	-
International Consultants:			
• Members of Big-Four accounting firms	1	1	-
• Members of International Accounting Bodies, i.e. IFAC, IPSASB, Chartered Institute of Public Finance and Accountancy (CIPFA), Association of Chartered Certified Accountants (ACCA)	4	3	1
Civil Society Members: Academics in National Universities.	4	2	2
• Directors at the Accountant General Office	2	2	-
• The Controller and Auditor General	2	1	1
• The Auditor General Office/Internal Audit Office/Department Directors, Auditors and Administrators	9	4	5
• Retired Officers, Directors and Administrators at the Accountant General Offices	2	1	1
<u>Professional Accountants</u> – attached to international and local professional accounting associations:			
<u>International:</u>			
• Association of Chartered Certified Accountants (ACCA)	1	1	-
• Chartered Institute of Public Finance and Accountancy (CIPFA)	1	-	1
<u>National:</u>			
• Tanzania’s National Board of Accountants and Auditors (NBAA)	1	-	1
• The Association of National Accountants of Nigeria (ANAN)	1	1	-
• Institute of Chartered Accountants of Nigeria (ICAN)	2	2	-
Government Politicians	2	1	1
Local Government Officers/Accountants <i>*(two more interviews with local government officers/Accountants in each country in 2020)</i>	7 (3+4)*	4 (2+2)	3 (1+2)
	<b>44</b>	<b>28</b>	<b>16</b>

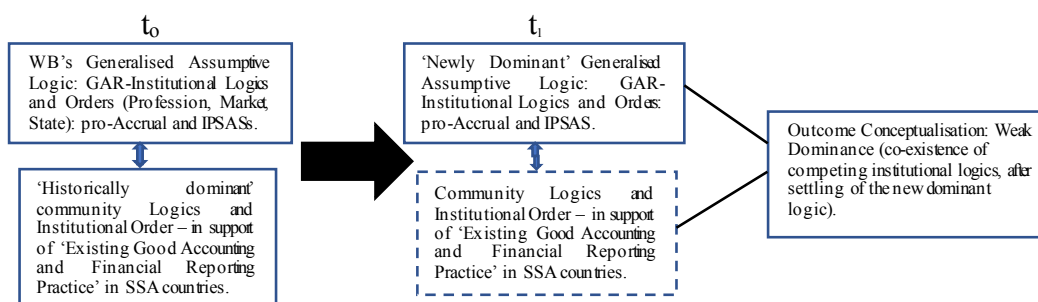
**Table 5: Qualitative characteristics of Selected Financial Statements - Summary Scoring**

SSA Country	Botswana	Ghana	Kenya	Mauritius	Nigeria	Rwanda	South Africa	Tanzania	Uganda	Zambia
<b>Year of analysis</b> <i>(prior year in italics &amp; brackets, if applicable)</i>	<b>2018</b> <i>(2017)</i>	<b>2018</b> <i>(2017)</i>	<b>2018</b> <i>(2016)</i>	<b>2018</b> <i>(2017)</i>	<b>2017</b> <i>(2016)</i>	<b>2018</b> <i>(2017)</i>	<b>2018</b> <i>(2017)</i>	<b>2018</b> <i>(2017)</i>	<b>2018</b> <i>(2017)</i>	<b>2016</b> <i>(2014)</i>
<b>1. Timeliness (0-4)</b>	<b>3/4</b> <i>(3/4)</i>	<b>2/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>1/4</b> <i>(1/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>
<b>2. Understandability (0-5)</b>	<b>4/5</b> <i>(4/5)</i>	<b>3/5</b> <i>(3/5)</i>	<b>3/5</b> <i>(3/5)</i>	<b>2/5</b> <i>(2/5)</i>	<b>4/5</b> <i>(4/5)</i>	<b>2/5</b> <i>(2/5)</i>	<b>2/5</b> <i>(2/5)</i>	<b>2/5</b> <i>(2/5)</i>	<b>3/5</b> <i>(3/5)</i>	<b>2/5</b> <i>(2/5)</i>
<b>3. Openness (0-18)</b>	<b>14/18</b> <i>(14/18)</i>	<b>16/18</b> <i>(16/18)</i>	<b>14/18</b> <i>(14/18)</i>	<b>12/18</b> <i>(13/18)</i>	<b>15/18</b> <i>(15/18)</i>	<b>12/18</b> <i>(12/18)</i>	<b>16/18</b> <i>(16/18)</i>	<b>15/18</b> <i>(15/18)</i>	<b>17/18</b> <i>(16/18)</i>	<b>13/18</b> <i>(12/18)</i>
• Disclosure (0-15)	<b>11/15</b> <i>(11/15)</i>	<b>13/15</b> <i>(13/15)</i>	<b>12/15</b> <i>(12/15)</i>	<b>9/15</b> <i>(10/15)</i>	<b>14/15</b> <i>(14/15)</i>	<b>10/15</b> <i>(10/15)</i>	<b>14/15</b> <i>(14/15)</i>	<b>13/15</b> <i>(13/15)</i>	<b>15/15</b> <i>(15/15)</i>	<b>11/15</b> <i>(10/15)</i>
• Accessibility (0-3)	<b>3/3</b> <i>(3/3)</i>	<b>3/3</b> <i>(3/3)</i>	<b>2/3</b> <i>(2/3)</i>	<b>3/3</b> <i>(3/3)</i>	<b>1/3</b> <i>(1/3)</i>	<b>2/3</b> <i>(2/3)</i>	<b>2/3</b> <i>(2/3)</i>	<b>2/3</b> <i>(2/3)</i>	<b>2/3</b> <i>(1/3)</i>	<b>2/3</b> <i>(2/3)</i>
<b>4. Relevance (0-6)</b>	<b>3/6</b> <i>(3/6)</i>	<b>2/6</b> <i>(2/6)</i>	<b>3/6</b> <i>(3/6)</i>	<b>3/6</b> <i>(2/6)</i>	<b>5/6</b> <i>(5/6)</i>	<b>2/6</b> <i>(2/6)</i>	<b>4/6</b> <i>(4/6)</i>	<b>5/6</b> <i>(5/6)</i>	<b>6/6</b> <i>(5/6)</i>	<b>3/6</b> <i>(3/6)</i>
<b>5. Faithful representation (0-4)</b>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>0/4</b> <i>(0/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>3/4</b> <i>(2/4)</i>	<b>3/4</b> <i>(0/4)</i>	<b>4/4</b> <i>(4/4)</i>
<b>6. Comparability (0-4)</b>	<b>2/4</b> <i>(2/4)</i>	<b>2/4</b> <i>(2/4)</i>	<b>3/4</b> <i>3/4</i>	<b>2/4</b> <i>(2/4)</i>	<b>4/4</b> <i>(4/4)</i>	<b>2/4</b> <i>(2/4)</i>	<b>2/4</b> <i>(2/4)</i>	<b>3/4</b> <i>(3/4)</i>	<b>4/4</b> <i>(4/4)</i>	<b>2/4</b> <i>(2/4)</i>

**Figure 1: Government Accounting Reforms (GAR) in SSA: Institutional logics and orders**



**Figure 2: Process of competing GAR logics in SSA countries**



$t_0$  = Historically dominant community logic and institutional order of SSA are competing with the externally-formed generalised assumptive logic - pre-GAR context.

$t_1$  = Outcome of the interplay between the two competing logics: The 'generalised assumptive' logic coupled with the professional, market and state logics dominates over the community logic - post-GAR context

*Adapted from: Skelcher and Smith (2015)*