

The future of public sector accounting research. A polyphonic debate

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Received 8 September 2022
Revised 21 October 2022
Accepted 9 December 2022

Abstract

Purpose – The purpose of this polyphonic paper is to report on interdisciplinary discussions on the state-of-the-art and future of public sector accounting research (PSAR). The authors hope to enliven the debates of the past and future developments in terms of context, themes, theories, methods and impacts in the field of PSAR by the exchanges they include here.

Design/methodology/approach – This polyphonic paper adopts an interdisciplinary approach. It brings into conversation ideas, views and approaches of several scholars on the actual and future developments of PSAR in various contexts, and explores potential implications.

Findings – This paper has brought together scholars from a plurality of disciplines, research methods and geographical areas, showing at the same time several points of convergence on important future themes (such as accounting as a mean for public, accounting, hybridity and value pluralism) and enabling conditions (accounting capabilities, profession and digitalisation) for PSA scholarship and practice, and the richness of looking at them from a plurality of perspectives.

Research limitations/implications – Exploring these past and future developments opens up the potential for interesting theoretical insights. A much greater theoretical and practical reconsideration of PSAR will be fostered by the exchanges included here.

Originality/value – In setting out a future research agenda, this paper fosters theoretical and methodological pluralism in the interdisciplinary research community interested in PSAR in various contexts. The discussion perspectives presented in this paper constitute not only a basis for further research in this relevant accounting area on the role, status and developments of PSAR but also creative potential for practitioners to be more reflective on their practices and also intended and unintended outcomes of such practices.

Keywords Theoretical perspectives, Research methods, Public sector accounting research, Accounting practices

Paper type Research paper

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The authors are very thankful to QRAM Editors (Prof. Thomas Ahrens and Prof. Lukas Goretzki), as well as to the anonymous reviewers, for their dedicated guidance and thoughtful suggestions. Giuseppe Grossi would like to acknowledge the support of the National Centre for Science Poland, 2019/35/B/HS4/03717. Ringa Raudla would like to acknowledge the support of the Estonian Research Council Grant PRG1125.



1. Introduction

The purpose of this polyphonic paper is to provide an overview of plurality of perspectives co-existing in public sector accounting research (PSAR) and of its future potential for research. We hope that highlighting its richness, interdisciplinarity and potential, in terms of context, themes, theories, methods and impacts, will foster new developments, and increase dialogue among the various “streams” of PSAR.

PSAR has emerged as an increasingly lively field of practical experimentation and of scholarship investigation, especially in the past four decades, in the aftermath of managerial reforms. The new public management (NPM) movement has been described as a possible “golden age” for the rise of PSA scholarship (Almqvist *et al.*, 2013; Steccolini, 2019), having strongly relied on accounting, budgeting, auditing, reporting and performance measurement tools to bring about a new attention to efficiency and value for money (Hood, 1991).

If PSAR has increasingly become a distinctive field of study, with well-identifiable communities involved in its scholarly development, it is however important to recognise that before these developments, knowledge around public sector budgeting and accountability was also developed in political science and public administration studies starting from the 1970s. It is also interesting to notice that public sector accounting (PSA), accountability, budgeting, performance measurement, auditing and reporting have been studied in parallel by separate disciplinary and geographical communities. For example, the European and US traditions developed on the two sides of the Atlantic, but for different audiences and embracing different approaches (Van Helden *et al.*, 2008; Steccolini, 2019; Sicilia *et al.*, 2021). Similarly, accounting and public administration scholars have advanced our knowledge of issues such as performance measurement, accountability and the outcomes of PSA reforms virtually following separate paths. Only more recently PSA communities have tried to engage in stronger dialogue and collaboration, spanning across disciplinary boundaries and seeking more integration between public administration and accounting perspectives. For example, the Public Service Accounting and Accountability Group of International Research Society on Public Management was created in 2011 to create opportunities for dialogue across different disciplinary communities, and over the years has significantly grown to include both accounting and public administration scholars from all continents, through regular events, special issues and projects. Along these lines, journals such as *Accounting Auditing and Accountability Journal*, *Financial Accountability and Management (FAM)*, the *Journal of Public Budgeting, Accounting and Financial Management* and *Public Administration* have hosted issues that have strengthened this interdisciplinary dialogue. This polyphonic effort hosted by the *Journal of Qualitative Research in Accounting and Management* goes in the same direction. Its purpose is to provide a forum where several scholars from different disciplines (accounting, public administration and public finance) and geographical areas reflect on the current and future developments of PSA research. To this end, ten scholars have been asked to address the following questions:

Q1. What are the most interesting developments of public sector accounting over the past few decades, in terms of context, themes, theories, methods or impacts?

Q2. What will be the future of public sector accounting?

This paper is structured as follows. Section 2 provides an overview of the context of PSA studies and literature, as the background for the ensuing polyphonic contributions. Section 3 contains the contributions of our fellow scholars, illustrating their views on the current state of PSA and its potential future. Section 4 draws some conclusions and discusses possible future implications.

2. Public sector accounting research: an overview

NPM. PSAR has developed significantly especially in the aftermath of the NPM movement, which has particularly emphasised output and results control for which explicit performance targets are important, as well as by performance-based budgeting (Hood, 1991). The “technical” basis of NPM has thus been translated into new public financial management (Olson *et al.*, 1998; Guthrie *et al.*, 1999), encompassing reforms such as accrual-based accounting for financial reporting in combination with professional sets of accounting standards; market-oriented management systems for contracting and pricing both internal and external parties; and development of performance measurement that comprises financial and non-financial indicators, including benchmarking, citizen’s charters, league tables and program evaluations. Performance innovations becomes a main element of budgeting (performance budgeting) and auditing innovations, where traditional financial auditing and compliance with rules are complemented by value for money auditing (Budding and Tagesson, 2015; Van Helden and Hodges, 2015).

The critics to NPM. Inspired by neo-liberal ideologies, NPM policies introduced private sector business-type managerial and market principles, logics and tools into the public sector (Hood, 1995; Broadbent and Guthrie, 1992; Guthrie, 1998). It was motivated by the presumed contrast between the dynamic, efficient, effective and service-minded private sector and the static, inefficient, ineffective and unresponsive public sector (Grossi and Steccolini, 2014). Hierarchical (vertical) forms of control resulted in the “Accountingisation” and command and control method, mainly focused on financial performance (Power and Laughlin, 1992; Power, 1997; for a synthesis, Steccolini *et al.*, 2020). Guthrie *et al.* (1999) warned that a failure in shifting the debate towards the essential qualities of public services could leave the public sector caught in an “evaluator trap”, created in the name of financial efficiency and accountability (Olson *et al.*, 1998; Guthrie *et al.*, 1999). That is, private sector methods, practices and accounting tools were transferred from the private sector and mostly adopted without a deep analysis of the specific objectives, services and characteristics of the public sector (Almqvist *et al.*, 2013; Hughes, 1992). The specific characteristics of public sector organisations have also implications for the distinctive characteristics and users of PSA (Budding, Grossi and Tagesson, 2015; Van Helden and Hodges, 2015).

Post-NPM. While NPM has been described as a golden age for PSA developments, it has also been seen as a “golden cage”, having potentially monopolised the attention of PSA scholars and presenting the risk of not allowing further different developments of the field (Steccolini, 2019). For example, Steccolini (2019) has suggested to reconsider the “publicness” of PSA so as to provide a way out from the potential stasis caused by an excessive focus on NPM, by paying stronger attention to issues, such as public values, co-production, hybridity and multiplicity of logics, crises and wicked problems, and more generally ensuring stronger engagement between the accounting and the public administration community. Along similar lines, Bracci *et al.* (2021) have highlighted that engaging with publicness and public values requires a new focus on pluralism of values, and their interconnections with accounting. Others have suggested that it may be useful to more strongly acknowledge the transition from NPM to new public governance logics that has affected the boundaries of public sector organisations (Almqvist *et al.*, 2013; Grossi and Steccolini, 2014; Steccolini, 2019). In the post-NPM era, the public governance paradigm involves knowledge sharing, coordination and collaboration with a broad range of several actors from state, market and civil society (Osborne, 2006; Klijn, 2012). The literature review conducted by Broadbent and Guthrie (2008) showed that the modernisation that enlarged the boundaries of public sector organisations showed that public services are significantly managed, delivered and governed by private and third organisations. The link between

public value creation and collaboration with multiple actors is built on the idea that the focus on public value is a game-changer that transforms the *modus operandi* of the public sector and opens it to the market and civil society (Moore, 1995, 2013, 2014). The review conducted by Broadbent and Guthrie (2008) showed a dominance of management accounting (MA) and budgeting studies, but also some emerging areas of PSA research, such as privatisation, private finance initiatives, public and private partnership and hybrid organisations, i.e. organisational arrangements that use resources, governance structures and logics derived from different sectors (public, private for-profit and non-profit third sectors) with divergent aims and values (Battilana and Lee, 2014; Pache and Santos, 2013). Indeed, this is confirmed by a growing trend in accounting journals to explore accounting, performance and accountability challenges in the contexts of public and private partnerships and other types of hybrid organisations (Caperchione *et al.*, 2017; Grossi *et al.*, 2017, 2022). The review conducted by Grossi and Argento (2022) shows that public governance development (network, collaborative and digital governance) not only alters the way public services are delivered, but also the roles of citizens and other social actors and public value are restored or created. These changes also influence the various roles of PSA from a rationalising role of NPM to a humanising role of public governance. These changes also affect and will affect PSA practices, e.g. accountability, performance measurement and budgeting and financial and non-financial reporting.

Theories: PSAR since the 1990s has been characterised by scant application of theory and significant reliance on NPM (Goddard, 2010; Broadbent and Guthrie, 2008; Anessi-Pessina *et al.*, 2016; Steccolini, 2019). Jacobs (2012) offers a review of the various approaches adopted and provides an analysis of theories used in public sector research. However, it also reveals a rich range of theories (economic theory, organisational theory, neo-institutional theory, political theory and particularly use of leading sociological thinkers, e.g. Foucault, Habermas, Latour, Giddens and Bourdieu) mobilised to investigate the complexity of the public sector. Many researchers blend theoretical approaches to make sense of the contextual and institutional complexity found in the public sector. There is rising interest in emancipating PSA as a discipline (Steccolini, 2019) and to better understand the supposed failure of theorising from NPM. Lapsley and Miller (2019), in their evaluation of PSAR in the 1998–2008 period, identified five somewhat distinct sets of writings, as follows: NPM; governmentality, reform processes, actor–network theory and institutional theory. The bibliometric literature review conducted by Bruns *et al.* (2020) confirmed the lack of theorisation of accounting NPM studies and the need to further develop post-NPM calls for more interdisciplinary PSA research in line with Jacobs (2012).

Methods: The reviews conducted by Broadbent and Guthrie (2008) and Goddard (2010) also showed a variety of research methods (case/field study, content/historical studies, survey/questionnaire, commentary/normative, theoretical/literature review and theoretical), and at the same time their reviews demonstrate that there is more fieldwork and case work than theoretical by informed work in the area and a lack of experimental studies. The US group of papers is predominately using functionalist methodologies, accompanied by positivistic quantitative research methods, to investigate issues amenable to quantitative analysis. In contrast, the Rest of the World group is using interpretive and radical/critical/alternative methodologies, with qualitative research methods, to investigate issues amenable to qualitative analysis.

Contexts: Previous general literature reviews in PSAR (Goddard, 2010; Broadbent and Guthrie, 2008) also showed the dominance of contributions by English-speaking countries (UK, USA and Australasia) and Europe, and the lack of contribution related to emerging economies. The specific literature review conducted by van Helden and Uddin on public

sector MA in emerging economies has signalled that, while public sector MA research in emerging economies is growing, it is still in its infancy. The new special issue, edited by [Adhikari et al. \(2021\)](#), of *Journal of Accounting in Emerging Economies (JAE)* sheds light on unintended consequences of NPM reforms in the process of adopting new accounting and budgeting practices. A review of [van Helden et al. \(2021\)](#) on PSA in emerging economies shows that many papers attempt to explain failing accounting innovations with reference to the local context in which they are embedded, including political instability, poor governance and a lack of capabilities. The specific reviews on International Public Sector Accounting Standards (IPSASs) adoption in emerging economies conducted by [Polzer et al. \(2022a, 2022b\)](#) offer a holistic understanding of where and at what stages reforms stand in emerging economies, and what factors influence the progression of reforms to the next stage of diffusion.

3. Perspectives on public sector accounting

3.1 Pawan Adhikari

PSA reforms in emerging economies have been studied in line with the changing development discourses of international organisations, most notably the World Bank ([Hopper et al., 2009](#)). At least three different development discourses have been identified over the years, and researchers have mainly focused on showing how different accounting technologies have been embedded in these discourses ([van Helden and Uddin, 2016](#)). More recently, [van Helden et al. \(2021\)](#) identified a lack of limited accounting research on the ways in which different accounting technologies have been involved in state-led developments. Instead, extant work has mostly covered the NPM-driven market-led development discourses in which accounting technologies such as accrual accounting and IPSASs, long-term budgeting and performance reporting and auditing have served as key technical tools through which to improve governance and accountability and facilitate economic advancement ([van Helden et al., 2021](#); [Kuruppu et al., 2021](#)). Crucially, the implementation of these accounting reforms in emerging economies has not proceeded as intended. Consequently, there has been a significant rise in critical studies attempting to explore and theorise the factors leading to the failure of market-led reforms in emerging economies ([Hopper et al., 2017](#)). In their editorial review, [Lassou et al. \(2021a, 2021b, 2021c, 2021d\)](#) have outlined how this burgeoning critical research has challenged the “tick box” approaches pursued by international organisations in relation to PSA reforms in emerging economies that focus on the adoption of a particular reform rather than monitoring its progress post-implementation.

The failure of reforms and their unintended consequences in emerging economies have been attributed to a number of factors beyond limited technical competence and the accounting infrastructure, including ignorance of local contexts and practices in the process of proposing and implementing reforms ([Polzer et al., 2022a, 2022b](#); [Lassou, 2017](#)), the dominance of particular epistemic communities, particularly the accounting profession with its vested interest ([Jayasinghe et al., 2021a, 2021b](#)), the agency of government accountants and officials ([Adhikari and Jayasinghe, 2017](#)) and the politicisation of reforms ([Adhikari et al., 2021](#)). Different forms of unintended consequences have also been identified, including the reversal towards cash accounting and the cash basis IPSAS (see Nepal – [Adhikari et al., 2013](#)), partial or decoupled accrual accounting practices (see South America and South East Asia – [Harun et al., 2012](#); [Brusca et al., 2016](#)), the exacerbation of professional and political rifts (see South Asia – [Salah Uddin et al., 2019](#)) and – perhaps the most extreme – an escalation in social and governance problems, primarily the proliferation of corruption, patronage and neopatrimonialism (see Africa – [Goddard et al., 2016a, 2016b](#); [Bakre et al., 2017](#)). However, the

extensive focus of critical research on the role of international organisations and their approaches to reforms have marginalised many important achievements of emerging economies in relation to improving PSA practice over the past few decades. For instance, in their recent study of government accounting in ten Sub-Saharan African countries, [Jayasinghe et al. \(2021a, 2021b\)](#) have demonstrated how the existing literature has in the process of criticising the approaches of international organisations, overlooked some of the exemplary government accounting practices, including attempts to comply with the mainstream qualitative features of public sector reporting, prevailing in these countries.

Concerns have also been raised about methodological issues and the need to promote the use of mixed methods, which would enable researchers to shed light on the efficacy of existing practices, as well as the factors triggering the large-scale reforms ([van Helden et al., 2021](#); [Kuruppu et al., 2021](#)). [Jayasinghe et al. \(2021a, 2021b\)](#) argued that the application of content analysis and the disclosure scoring framework, along with semi-structured interviews, has enabled them to demonstrate both the existing practices and ongoing reforms in Sub-Saharan Africa; engendering such comprehensive insights into government accounting is claimed to be challenging without the application of mixed methods. In addition to addressing some of the methodological pitfalls associated with single methodological approaches, the important role that mixed methods can play in theory building and theory testing has also been outlined in prior work ([Grafton et al., 2011](#); [De Silva, 2011](#); [Parker, 2014](#)). In their literature review of PSA in emerging economies, [van Helden et al. \(2021\)](#) therefore urged PSA scholars to explore the potential of mixed methods research to offer “a more comprehensive theorisation of public sector accounting practices and ongoing reforms” (p. 789). It has also been pointed out that the application of mixed methods may create the opportunity to engage closely with both practitioners and practice and, in so doing, help to re-establish the relevance of PSAR ([Kuruppu et al., 2021](#)).

More recently, however, the market-led development discourses of international organisations have been supplemented by the embracing of accounting technologies, especially participatory budgeting (PB) ([van Helden et al., 2021](#); [Adhikari and Jayasinghe, 2022](#)). Implicit within PB is the assertion that local emancipation and empowerment will be restored and social accountability reinvented ([Bartocci et al., 2022](#)). However, being framed by market-led thinking and a failure to appreciate the local contexts, their success appears not to be guaranteed in emerging economy contexts. Increasingly, researchers have started to contest the propagated benefits of PB ([van Helden and Uddin, 2016](#)). Some have echoed the need to reconsider these development discourses and the associated PSA reforms imposed on developing countries during the recent past. There is an understanding that development has become more of an analytical context than a context-specific phenomenon. As is the case with regard to publicness ([Steccolini, 2019](#); [Bracci et al., 2021](#)), claims have therefore been made that, by rethinking development, PSAR situated in emerging economies could avoid an encounter with international organisations in the evolving post-Covid era and show how accounting is implicated in wider social issues, which have a direct bearing on people’s well-being, including resilience building, co-production, creating public value and addressing climate change and other wicked problems ([Kuruppu et al., 2021](#); [van Helden et al., 2021](#); [Polzer et al., 2022a, 2022b](#); [Adhikari and Jayasinghe, 2022](#)). As discussed in wider contexts ([Steccolini, 2019](#)), these initiatives would also enable PSA researchers to promote interdisciplinary studies in emerging economies, as well as to contribute to policymaking.

3.2 Judy Brown

As an academic with a longstanding interest in the democratisation of accounting, I am particularly excited about the emergent body of literature on publicness (Steccolini, 2019; Bracci *et al.*, 2021) and the potentialities for connecting it to critical dialogic accounting and accountability scholarship in public sector, NGO and civil society contexts (Aleksandrov *et al.*, 2018; Brown and Dillard, 2015; Dillard and Vinnari, 2019; Irvine and Moerman, 2017). I consider the idea of publicness and related concepts of public(s), public value(s) and public spaces have much to offer both in terms of the critique of existing accounting and accountability practices and in developing more democratic, citizen-oriented practices that take pluralism, politics and power relations seriously (Brown, 2009; Brown *et al.*, 2015). Given space limitations, I will focus here on illustrating these points in relation to ideas for researching the politics of value(s) and valuation(s).

I would like to see more research that treats value(s) and valuation as contested concepts and that connects to pertinent questions, debates and controversies in other disciplines. Discussions about publicness are occurring in various disciplines, including spirited debates about value(s) and valuation(s) in political theory and fields such as law, economics, environmental studies, urban planning, education and media studies, to name a few. To encourage a multi-disciplinary approach, I have drawn quotes here from science and technology scholars Doganova *et al.* (2014, p. 87), who theorise valuation as “any social practice where the value or values of something are established, assessed, negotiated, provoked, maintained, constructed and/or contested” and the late David Graeber, an American anthropologist from the London School of Economics and lead figure in the Occupy Wall Street movement who argued:

[...] this is what politics is always ultimately about: not just to accumulate value, but to define what value is, and how different values [...] dominate, encompass, or otherwise relate to one another; and thus at the same time, between those imaginary arenas in which they are realized (Graeber, 2013, p. 228).

Both these authors highlight the establishment, negotiation, definition and ranking of values are highly political, in contrast to much of the public value literature which, while it problematises the dominance of market value(s) and rejects a narrow focus on economic growth (Benington and Moore, 2011), pays limited attention to politics, conflict and power relations (Dahl and Soss, 2014; Rhodes and Wanna, 2007). “Public interest” and “public value” tend to be treated in unitarist terms, with little, if any, recognition of their contested nature or the political struggles involved in their realisation.

Critical dialogic accounting and accountability (CDAA), by contrast, treats key concepts – such as accountability, equality, freedom and social justice – as contested concepts. As Dobson (2011, p. 1229) puts it:

[...] while we know what sort of thing we are talking about when we refer to, for example, social justice, we can point to no definitive meaning for it. So while we might agree that social justice is about the fair distribution of benefits and burdens, this only prompts a further array of questions: What does fair mean? What counts as a benefit? What counts as a burden? Just who or what comprises the community of justice?

Methodologically, one way of addressing this is by distinguishing between *concepts* and *conceptions of concepts* (Dobson, 2011). For example, there is much discussion currently about “empowering” vulnerable groups, citizens and/or other stakeholders in developing and developed country contexts (e.g. through access to microfinance or participatory initiatives). In a recent CDAA work by Farzana Tanima, Jesse Dillard and others, we have explored what “women’s empowerment” means to different groups and in different

discourses (e.g. neoliberal and feminist) with the aim of encouraging critical reflection on them (Tanima *et al.*, 2020, 2021).

Recent CDAA literature also emphasises the importance of exploring *contentious issues* rather than providing organisation-centric accounts (Tregidga and Milne, 2022), where it is possible to study the politics of value(s) and valuation(s) and see power in action. Pertinent analytic questions include:

- What and whose values and valuations are circulating in this situation? What impacts do they have? How are they shaping claims and arguments? How are key values interpreted?
- How do actors draw on different discourses to reinforce, contest and/or transform particular understandings?
- How do politics and power feature? Who or what is valued and/or de-valued? What are the silences and absences? Who produces, supports and/or challenges particular values and valuations?
- Is accounting being used to open up or close down discussion and debate? What other elements (e.g. legislation, policies, media) enable or constrain actors?
- What alternative accountings and accountabilities are possible? Are counter-accounts being presented?

In terms of connecting publicness and CDAA research agendas, I would also strongly encourage more attention to civil society counter-accountings. These address value and valuation conflicts by questioning the “smooth” accounts dominant powerholders (e.g. government agencies, corporations, transnational development institutions) often offer, and help foster public debates about the value(s) being created or destroyed and by who, how and why (George *et al.*, 2021). As such, they help “to shift focus from a solely organisation-based analysis to a contested issues-based analysis that seeks to shed light on and understand conflict rather than shy away from it” (Tregidga and Milne, 2022, p. 17). This is central to the agonistic underpinnings of CDAA and its efforts to reduce current democratic deficits although, as Tregidga and Milne (2022, p. 2) observe, it is too often missing in current accounting and engagement studies, including some that draw on a dialogic lens.

In pursuing these and related issues, I would encourage PSA scholars to go travelling in democratic theory – especially agonistic political theory (Mouffe, 2013, 2018) and more conflict-sensitive versions of deliberative theory (Bächtiger *et al.*, 2018 for discussion) – and beyond. As noted above, debates about publicness, value(s) and valuations(s) are occurring in political theory, economics, environmental studies and various other disciplines with rich potential for connections with accounting (Antal *et al.*, 2015; Collins, 2017; Mazzucato, 2019). Further suggestions for CDAA-related research in public sector, NGO and civil society contexts can also be found in Brown *et al.* (2015) and Brown and Tregidga (2017). In closing, I would also take this opportunity to draw attention to a recent call for papers for a *FAM* special issue on “Exploring the democratic potential of accounting and accountability practices – taking publicness and pluralism seriously” aimed at these and other themes [1].

3.3 Mark Christensen

Since the late 1980s, PSA has been in a relative state of flux compared with its longstanding substantial fealty to established systems of measurement and reporting. Reactively, like a surfer negotiating rogue waves, PSAR has had to respond to dramatic changes in public sector governance and structures: NPM, neo-liberalism, accrual reporting, agencification, privatisation, outsourcing, purchaser–provider relations, etc. Each development has

altered – sometimes demolished – accountability relationships and so PSAR has had many curiosities to research. A major curiosity has been the relatively quick emergence of hybrid or partial accrual reporting. Much research has been devoted to that development (for an early 24-year review, refer [Christensen, 2007](#)) but consequences of the continuation of largely strict cash-based budgeting are less well known. In the period of change, extravagant claims on behalf of an “accrual revolution” captured the attention of politicians, administrators, auditors, practitioners and researchers (for two recent reviews of public sector accrual accounting, refer [Hazhar et al., 2022](#); [Polzer et al., 2022a, 2022b](#)). One would expect that such excitable claims would result in a rejuvenated PSAR. Nevertheless, measured on numerous scales, PSAR has dwindled in relative significance when compared with its strong cousin focusing principally on private sector accounting and market-based facets of curiosity. The strong cousin appears to have been colonised by frameworks of understanding dominated by principal–agent theory, transaction cost economics and other neo-classical economic conceptualisations. Without such reified theories, PSAR faces the question of whether its future is on an upward trend or a continued decline.

It is apparent that the need for PSAR is largely derivative. It often emerges from the implications of PSA reform and performance. In that regard, one would expect PSAR to be on an upward trend for two significant reasons: first, sufficient time after major NPM reforms has now transpired such that observable impacts should now be discernible; and second, public sector reforms have been substantial and far-reaching such that many aspects of society are impacted. Notwithstanding those reasons why PSAR can be expected to grow, there are concerns about it as a sub-discipline. At the core of concerns is the apprehension that PSAR may have been restricted by two matters of distinction:

- (1) Where is the “accounting?” (that is, an expectation of some accounting technique or tool at the core of PSAR).
- (2) Is there really a “public sector” organisation within the boundary encircling the matter being researched?

Somewhat hidebound by the need for “accounting” and the need for an old-style public sector jurisdiction, PSAR has been struggling with a tendency towards impotency. That risk of impotency arises from a forced separation of “accounting”, *per se*, from the intricately interwoven *non-accounting* elements of major reforms that in turn carry “wider societal relevance” ([Steccolini, 2019](#)). Those elements include public administration, politics, governance, administrative values (e.g. frugality, resilience and rectitude), administrative design, management control, performance (beyond simplistic input and output terms), institutional logics and many more. The challenge for PSAR is to *include* – rather than exclude – these non-accounting elements in its research.

For over a decade ([Broadbent and Guthrie, 2008](#)), warnings have been emerging regarding the risk that “public sector” might be acting as a limiting construct for PSAR. “Public sector” fails to acknowledge changes that have resulted from organising and delivering public services in multitudes of new ways. Thus, [Steccolini \(2019\)](#) advances the idea that “publicness” is a construct that may avoid the limiting concept of a space and a setting that has become a tendency in large parts of the PSAR literature – especially its descriptive parts. That is an astute suggestion that reflects the recognition that PSAR has – at least in part – been held back by a fascination with jurisdiction as a defining prerequisite for what might constitute PSAR. Freed of that predisposition, increasingly PSAR researchers have been turning to interdisciplinary studies and they have done so with excellent receptions in select journals such as *Accounting, Auditing and Accountability Journal (AAAJ)*, *Accounting History (AH)*, *Accounting Organizations and Society (AOS)*,

Critical Perspectives on Accounting (CPA), FAM, *Management Accounting Research* (MAR) and *Journal of Public Budgeting, Accounting and Financial Management* (JPBAFM).

In anticipating how PSAR may proceed in the future if it progresses along interdisciplinary lines, an added chord to its songsheet might be found in studies that consider the performativity or counter-performativity of accounting inscriptions in publicness reforms. Already, a nascent literature is emerging in accounting out of the lead provided by small but influential literatures in the sociology of finance (McKenzie, 2005) and economics (Callon, 2007). The main focus in accounting studies – including some PSAR contributions – has been on the ways that performativity can be used as a means of understanding how accounting inscriptions can change, rather than merely reflect, reality. That is, the vast proportion of extant PASR studies start with an implicit assumption that accounting is declarative (explaining what is) rather than being performative in changing reality. The expectation that accounting may create change is at the core of what may constitute a rich and meaningful stream of PSAR literature. As Boedker *et al.* (2020, p. 3, emphasis added) put it as follows: “Thus, accounting is not primarily interesting for its potential capacity to describe the world, but for *its capacity to constitute the world*”. In a publicness frame, that realisation is more powerful because accounting is frequently implicated in governmental reforms and justifications and their outcomes. Politicians frequently advance accounting inscriptions to justify their actions and programmes with alleged impacts on organisational performance (refer Modell, 2022 for a review of research approaches analysing accounting and organisational performance in the public sector). Even where there is no apparent accounting rationale, accounting words and numbers are used for apparent persuasive impact. Not infrequently, these are combined with audit overtones as if to provide increased gravitas to the otherwise contestable inscriptions. Election campaigns and budget speeches seem to be most redolent with such mixing of accounting and audit discourses with political objectives (Ferry *et al.*, 2014). However, as noted by Christensen *et al.* (2019), accounting inscriptions can be “versatile” in that their impact may not be perfectly aligned with the intentions of the issuer that produced the inscription: the inscriptions may not be faithful to their issuers’ expectations. Indeed, they may even be counter-performative (Boedker *et al.*, 2020) and lead to a “backfire” outcome which is sometimes depicted as being dysfunctional and contrary to promised outcomes made during planning and implementation phases. All of that is fertile research ground.

PSAR has a worthwhile future in interdisciplinary studies of outcomes from major reforms. In such studies, performativity of accounting may be a significantly new chord for the PSAR songsheet.

3.4 Carolyn Cordery

PSA encapsulates more than just financial reporting. However, in the past three decades, accounting’s use for governmental decision-making as well as citizen accountability brings questions about what “performance” may be and who is measuring and reporting it.

Traditional PSA (financial reporting) may seem to be an area where no more research is required, given its long tradition. Yet, meeting users’ needs is challenging because different users have diverse demands that go beyond expectations that financial information should be in an accrual format as it is in the private sector (Cordery and Simpkins, 2016; Gore, 2004; James and John, 2007; Kober *et al.*, 2010; Mack and Ryan, 2007; Steccolini, 2004; van Helden, 2016). Lapsley *et al.* (2009) is one study that notes a selection of contentious financial reporting recognition and measurement issues. Further, sustained commitment to cash budgeting and heated debates over whether the public sector should report using the cash rather than accrual basis generate further challenges in communicating performance

(Carlin, 2005; Ellwood and Newberry, 2006; Peter van der Hoek, 2005), with Langella *et al.* (2021) suggesting that user needs could be better met if public sector financial reports were made more understandable for citizens; nevertheless, it is widely believed that non-financial reporting, including reporting of outcomes, is essential to engage citizens and encourage democratic participation in decision-making (Cordery and Simpkins, 2016; Mack and Ryan, 2007; Manes-Rossi, 2019). Future research could examine how mandated general purpose financial reports can become more user-need focused and appropriate changes to accounting standards that will enable reporting that communicates with users to enable better decision-making and accountability.

The promise of non-financial performance reporting to engage citizens provides interdisciplinary opportunities for preparation and assurance as well as research. Yet, PSA has introduced calculative styles to measuring and disclosing public sector outputs and outcomes, with researchers expressing concerns about operationalising demands of standard setters and regulators (Hoque, 2008; Lee, 2008), and reporting that is formulaic rather than informative (Kloot, 2009). Such concerns remain unresolved which is concerning, given that increasingly reporting on non-financial matters, such as sustainability reporting (Greiling *et al.*, 2015; Lodhia and Jacobs, 2013), is deemed essential (Omisakin, 1997), in spite of being controversial (Kartalis *et al.*, 2016). Users will continue to demand non-financial measuring, reporting and auditing, especially as governments commit internationally to climate change action and the SDGs (International Organization of Supreme Audit Institutions, and INTOSAI IDI Development Initiative, 2019) [2], citizens demand “better” and more services, and governments seek “value for money” to meet demands. Future interdisciplinary research should seek to understand data collection and use, how debates over its suitability are dealt with (noted by Barrett, 2012 as expectation gaps), the role of technology in performance measurement and users’ needs for digital and disaggregated information (Agostino *et al.*, 2022a, 2022b). How can/do citizens input to the quality of this information and do/can auditors help or hinder (Parker *et al.*, 2021)? Non-financial performance is an area ripe for interdisciplinary approaches and research.

In spite of the promise of inter-disciplinary approaches, public sector finance teams are typically at the forefront of operationalising PSA. Yet, a lack of undergraduate PSA courses (Cordery, 2013; Egenolf and Norhauser, 1985; Sciulli and Sims, 2008) has marginalised the sector as a career option. Further, these roles are demanding: for example, given the for-profit enterprises operated by governments, public sector accountants must work on both private and public sector issues (De Waele *et al.*, 2021) and also engage with analysts in regard to debt issuance (as noted by Oulasvirta, 2014). We know little about why graduates choose public service careers and how they manage users’ needs. Further research should develop understanding of how graduates could be encouraged to enter public sector careers, including working with professional bodies to increase capacity. Comparative work on PSA capacity and performance issues is necessary if intelligent performance reporting – both financial and non-financial – is to develop and advance and be really useful to governments, citizens and other stakeholders.

3.5 Laurence Ferry

In this section, I offer my own personal reflections on what for me have been interesting developments in PSAR over recent decades, and what will be the future.

Firstly, crises have been a permanent feature of recent times and are likely to continue for the future. For over a decade and a half, since the financial crisis 2007/08, there has been increased pressure on public service budgets from successive crises, including austerity, brexit, black lives matter, climate change, disease in the form of Covid-19 and war. As an

example, the prolonged policy of austerity across many countries afforded a context for PSAR to consider how accounting can support financial and service resilience, whether during sustained cuts and/or sudden shocks through budgeting practices. This took various forms from comparative work between local governments across countries (Barbera *et al.*, 2017) to sustained detailed longitudinal field studies of a specific local authority (Ahrens and Ferry, 2015; Ferry *et al.*, 2019). In addition, COVID-19 afforded an opportunity to look at a sudden shock of such magnitude. There have been successful special issues in both the *JPBAFM* (Grossi *et al.*, 2020a, 2020b) and *AAAJ* (Leoni *et al.*, 2021). Given the ongoing political, economic and environmental situation internationally, crises are not likely to end soon, and as the public sector is often the last resort, then it is unfortunately likely that accounting researchers will find this area of crises to be of continued interest.

Secondly, the themes of accountability and transparency are likely to remain an important over-riding feature of studies in the future (Ferry *et al.*, 2015), including how it extends into regulatory space. Comparative studies of audit have been undertaken in local government (Ferry and Ahrens, 2021; Ferry and Ruggiero, 2022) and supreme audit institutions (Ferry *et al.*, 2022a) that in the latter case built upon an area that is only recently being explored in detail (Cordery and Hay, 2020). The theorisation is employable in other public and third sectors.

Thirdly, as audit is a cornerstone of public accountability, then the future of public audit will certainly remain a fertile ground for PSAR. A recent special issue in *FAM* has covered areas as diverse as the future of public audit, development of performance auditing, reduction in auditing enabling an innovation society, regulatory space, supreme audit institutions' role during uncertainty and digitalisation (Ferry *et al.*, 2022b).

Fourthly, the financial and non-financial information purpose and practice of PSA has received much attention that is likely to continue (Hyndman *et al.*, 2018), with coverage ranging from accrual accounting to IPSASs.

Fifthly, public value and publicness have been two complementary areas that are becoming more embedded in PSAR (Bracci *et al.*, 2019; Sicilia *et al.*, 2021). These offer nice framings to advance accounting and really show how they can inform conduct and counter-conduct during the politics of the budgeting process (Ferry *et al.*, 2019).

Sixthly, digitalisation is an obvious area for research as it is relatively sparse on detailed studies, especially looking at how this new machine age affects the public sector and what digitalisation means for accounting, audit and accountability. Recent work has highlighted existing literature and future research potential (Agostino *et al.*, 2022a, 2022b). More studies are welcome, especially concerning blockchain, big data analytics and artificial intelligence as just some examples.

Seventhly, the research–practice gap remains a critical area for research to enhance policy and practice (Ferry *et al.*, 2018). A number of PSA scholars have fully engaged and made a difference to the real world. For example, over the past four decades in the UK alone, this includes Power's (1997) work on the audit society, Likierman (1995) on central government accounting, Lapsley *et al.* (2014) with the Scottish Government and Connelly and Hyndman (2006) with the Northern Ireland Government. Of course, there are equally many instances internationally, including Bergmann with the International Accounting Standards Board as an example. Here my own research has led to theoretical contributions on accountability and transparency arrangements in central and local government relations in England, including the role of audit where there was impact through advising the UK Parliament and internationally on audit regulatory space for supreme audit institutions through advising the International Organisation of Supreme Audit Institutions.

Finally, at least for the purposes of this paper, accounting through a history of ideas for me remains a much under-researched area that could have a far-reaching significance beyond the accounting discipline itself. Indeed, I could see important histories, archaeologies and genealogies on accounting for democracy, liberty and the emergence of value for money as just some examples (Ferry and Midgley, 2022; Free *et al.*, 2020). I do not think these studies would be for the faint hearted, but they could speak to big issues that are at the crux of the well-being of citizens and society that frame accounting in the context it operates (Hopwood, 1983, 1984).

In summary, my reflections firstly concern the challenge in building a body (or bodies) of research between researchers, including for which you become known for. Secondly, how your body (bodies) of research can make theoretical contribution(s), but also have significant policy and practice implications and impact, to big societal issues – to make a difference to citizen’s everyday lives. Thirdly, how this detailed theory can frame field studies, but then extend as necessary into national comparisons and ultimately international comparisons that may involve teams of researchers, policymakers and practitioners with funding secured. Fourthly, this needs strong and capable networks. It is therefore imperative that public sector research maintains and builds its presence not only in quality interdisciplinary accounting journals, but also in specific PSA journals; also that there is stronger crossover with public administration and public management journals; and, in addition, that there are academic strongholds for researchers in universities and respected societies that can bring them together for networking effectively. Furthermore, it remains vital that the research–practice gap is bridged.

3.6 *Philippe Lassou*

PSA in most African countries was very limited and, at best, fragmented. While the situation varies across countries, particularly between Anglophone countries (former British colonies) and Francophone ones (former French colonies), PSA postcolonialism remained essentially basic. For instance, most Francophone Africa did not have a supreme audit institution and/or control or internal audit institutions (Lassou *et al.*, 2019, 2021a). In contrast, many Anglophone countries inherited supreme audit institutions and accountant-general offices, but their functionality was very limited (Goddard *et al.*, 2016a, 2016b; Lienert and Sarraf, 2001). Consequently, the need for some government accounting reform, including budget formulation, across Africa manifested with some urgency almost immediately after countries gained independence. Such a need was met with the implementation of cash accounting linked to budget apportionment and the institutionalisation or the strengthening of treasury departments to oversee and monitor cash receipt and expenditure transactions. Government audit functions were also institutionalised, which aimed to hold the government accountable for their use of public resources, though some of these functions remained dormant for decades (Akakpo, 2009). To varying degrees, financial reporting was required although the infrastructure to operationalise it was barely in place in most countries. No further significant development was made until the political and socio-economic crisis of the late 1980s.

From the late 1980s and early 1990s and under the hospice of international donors, a shift was noted in economic policy within neoliberal ideology coupled with the associated emergent NPM ethos in public administration. The accompanying PSA reform emphasised efficiency, effectiveness and fiscal discipline (Alawattage and Azure, 2021; Toye, 2000). Given the prevailing widespread inefficiency and mismanagement (including rising corruption) that characterised the public sector, such a reform was welcome. This saw, for example, the introduction of performance budgeting and the related performance/value-for-money audit to

make senior functionaries or public servants more responsible within their respective areas by, in principle, appraising them against key pre-defined performance indicators embedded in the budget. In the same period, medium-term expenditure framework and integrated information systems were introduced to extend public financial management (PFM) perspective beyond the short time horizon of the annual budget and to support financial reporting (Goddard *et al.*, 2016a, 2016b; Wynne and Lawrence, 2012).

From around the mid-2000s, attention turned to the adoption of IPSAS, first cash-based IPSAS to accommodate the cash accounting in place, and then full accrual-based IPSAS (Jayasinghe *et al.*, 2021a, 2021b) to improve financial information and to align this with international norms, particularly the 2001 Government Finance Statistics Manual. Furthermore, a programme budgeting approach has gradually been emphasised in government budget formulation. For instance, Benin started an experimental phase of programme budgeting in 2020 in selected ministries, and from 2022, the approach has been generalised to the entire government budget.

While these developments have potentials to meet expectations and, thus, are seen as laudable efforts to improve, among others, financial accountability and development goals, they have also been criticised for lacking meaningful local involvement, and disregarding local conditions and existing systems needing improvements, not wholesale replacement (Alawattage and Azure, 2021; Jayasinghe *et al.*, 2021a, 2021b; Wynne and Lawrence, 2012). Consequently, some attention has been given to Indigenous systems development attuned to local capacity and conditions involving local actors. This has produced tangible impacts. An early example was provided by Ethiopian civil servants who took the lead in the implementation of an integrated PFM information system tailored to their needs and aspirations. The capacity thus created extends well beyond the remit of the financial application (Peterson, 2006). Lassou *et al.* (2018, 2021c) provide two recent examples from Benin. Within its poverty reduction and capacity-building programmes, Gesellschaft für Internationale Zusammenarbeit, a German development agency, supports the development and deployment of an accounting system for local governments in Benin. The system, designed and implemented by local civil servants, improved budget formulation, execution and accounting. It proved more effective than previous imported systems (Lassou *et al.*, 2018). In the face of rising corruption and its drain on public finance, functionaries from the Benin's Treasury and Accounting Department, following learning from the previous experience of accounting system development, initiated a new system to tackle financial frauds and errors at the department. The system succeeded in curtailing, among others, payroll and financial instrument frauds and duplications of public receipts, a major source of financial fraud (Lassou *et al.*, 2021c).

In the same way, in response to call to address the “insufficient accounting capacity” (Lassou *et al.*, 2019, p. 10) as one of the necessary “pre-conditions” (Lassou *et al.*, 2021b, p. 4) for effective PSA reform, the African Professionalisation Initiative (API) has recently been established to support building the “capacity of accounting and auditing professionals, who have the competencies needed to be effective in an evolving public sector role” (API, 2020, p. 2). This is a significant step forward as the API is a pure African initiative to deal with African capacity challenges from African perspectives and drawing on African specific context, conditions and circumstances. In addition, in light of the prevailing democratic deficit in accounting practices (Steccolini *et al.*, 2020), PB has recently been introduced across Africa to involve communities and citizen groups in local governments' budget resource allocation decisions to address grassroots needs from local communities' perspectives. The PB approach adapted to local circumstances is seen by the concerned communities and many stakeholders as effective in identifying and addressing their most

pressing needs, setting priorities and holding local elected officials more accountable (Lassou *et al.*, 2021d).

In terms of theories, the few studies that are theory driven use a variety of theoretical perspectives denoting a theoretical pluralism to understand PSA developments in Africa over the past few decades. Some papers used social theories such as Foucault's governmentality (Alawattage and Azure, 2021; Rahaman *et al.*, 2007), institutional theories of various shades (Goddard *et al.*, 2016a, 2016b; Jayasinghe *et al.*, 2021a, 2021b), structuration (Uddin and Tsamenyi, 2005), negotiated order (Rahaman and Lawrence, 2001), emancipatory space (Lassou *et al.*, 2021c) and neocolonialism (Lassou and Hopper, 2016; Lassou *et al.*, 2019). Some others used theories developed from African contexts and circumstances. These include, for example, neopatrimonialism (Hopper, 2017; Lassou, 2017; Lassou and Hopper, 2016; Lassou *et al.*, 2019) and Ekeh's (1975) "two publics" (Goddard *et al.*, 2016a, 2016b; Lassou *et al.*, 2021a). Such theoretical perspectives are seen as highly valuable as the insights and interpretations offered are grounded in African realities and way of life rather than from theoretical lenses developed from other realities and settings. Methods wise, PSA studies on Africa mostly use qualitative methods and draw their data from fieldwork/case studies and documents.

Given recent trends in PSA and PFM in Africa, future PSA developments are expected to emphasise accrual accounting, and programme-based and participatory approaches to budgeting. In addition, post-NPM considerations such as public values and public value management have started to enter public discourse (Bracci *et al.*, 2019), but at the moment, these remain mostly at the discourse level. Perhaps, future developments may see them translate into public actions and accounting practices. In any case, the involvement of powerful donors in PFM initiatives and reforms with IPSAS and accrual accounting highly placed on their agenda mean that the push for IPSAS and accrual accounting, the underpinning integrated financial information system and programme-based budgeting will continue for the foreseeable future. The systems previously in place in many countries, including Francophone countries in the UEMOA and CEMAC regions, are being revamped to pave the way for such reforms. Critics of the prevailing approach, particularly the undemocratic tendencies of PSA practices, and the engagement of emancipatory advocacy groups (e.g. NGOs, community representatives) in budgeting and public accountability are likely to intensify the greater involvement of a wider stakeholders in PFM initiatives at both central and local levels. Similarly, the enlistment of such actors in the emerging notions of public value and public value management (like in the case of participatory approaches to governance and PFM) is likely to give some prominence to these notions in future PSA and financial governance in Africa. PSAR is likely to continue with the recent lines of inquiries attempting to "excavate" what lies behind accounting reform/rhetoric and the adoption of certain accounting technologies and approaches in particular contexts, to what effects (Alawattage and Azure, 2021), and give voice to the voiceless (Jayasinghe *et al.*, 2021a, 2021b; Lassou and Hopper, 2016). The rising of qualitative research and critical accounting in Africa will make fieldwork/case studies and document-based approaches prominent methods in PSAR. Additionally, Lassou *et al.*'s (2021b, p. 7) call for more research on "how [public sector] accounting is enacted, embodied, or realized by African accountants in their "everyday life" in African settings" makes ethnographic approach a potential method to investigate future PSA practices as experienced and lived by locals and professionals on the ground. Finally, as a note of caution, most of the evidence of this reflection relates to the Sub-Saharan African context.

3.7 Bruce D. McDonald III

PSA is an area of research that would hardly be recognisable to its scholars from decades past while also being all too familiar to them at the same time. In many ways, we have made considerable advancement, some of which is being discussed here, but in other ways, we have been stuck in the process of change so slow that it might be considered a process of stasis. This is not to say that we have not made advancements; rather, it is to encourage a more aggressive approach to tackling the issues we face as a global society.

In reflecting on the future of PSAR, there are two predominant areas of work that I see emerging which are particularly promising and worthy of further encouragement. The first of these relates to incorporating social equity principles into the public budgeting and governmental finance process. The literature on social equity has shown that the decisions made by public organisations can, and often do, have inequitable outcomes. As noted by [Kuenneke and Scutelnicu \(2021\)](#), [Kavanagh and Kowalski \(2021\)](#) and [McDonald and McCandless \(2022, 2023\)](#), the budget process used to support these decisions and the financial instruments used to pay for them may exacerbate the inequities. This also relates to the reporting and accounting standards of public organisations, as decisions around what should be reported and monitored are typically a function of institutionalised values ([Bracci et al., 2021](#)). Such values may include racist or divisive perspectives that shift the attention of the standards and reporting practices.

However, a review of the literature has shown little attention to the issue in the past ([Gooden, 2015](#); [Young and McDonald, 2022](#)). The traditional perspective of social equity in budgeting is whether the opportunity for community participation is provided to residents ([Marlowe and Portillo, 2006](#)). However, this line of thinking treats perceived opportunity for participation as an equaliser, forgetting that many people experience barriers to engagement. In their article on the important questions for public administration research, however, [McDonald et al. \(2022\)](#) included social equity budgeting as one of the critical challenges that we must address. For our research to move forward, they argue, we must acknowledge the shortcomings of the past and accept the challenges of the future.

Attention towards social equity budgeting has begun to change for the positive. [Rubin and Bartle \(2021\)](#) have started exploring how perspectives around gender can be incorporated into the budgeting process. [McDonald and McCandless \(2022\)](#) have started discussions around how social equity principles can be incorporated into the public accounting classroom. What I think is particularly intriguing is how social equity has been integrated into the research. [McCandless et al. \(2022\)](#) note that how social equity is viewed and understood can change based on the culture of where the discussion is taking place. Social equity in the USA, for example, may look different than social equity in the United Kingdom or Brazil. Regarding the budgeting literature, the distinction of social equity across cultures is essential. It is exciting that this variation is being incorporated into the literature, such as [Ferry et al.'s \(2019\)](#) consideration of public value and [Galizzi et al.'s \(2021\)](#) discussion of gender-responsive budgeting.

In reflecting on the future of PSAR, I see the value that we have gained through the incorporation of social equity research. However, I also see a unique window of opportunity. At its core, accounting considers the ability to measure a concept or action. Thus far, however, social equity has not been translated into a measurable idea. We may know what is equitable when we see it, but how do we measure it? While I do not have the answer to the measurement question, I believe that a process exists and that the best efforts to that process will come out of our work.

The second area of development relates to the rise of experimental research. During my academic upbringing, the notion that we could engage in experiments within PSA was often

met with skepticism. Rare would be the public organisation that would allow a researcher to fluctuate their policies and practices to see what happens. However, the rise of behavioural public administration has helped overcome these challenges as we learn how to do effective experiments within the confines of governments (James *et al.*, 2017). Schworer *et al.*'s (2022) perspective of the future of the public organisation research from the viewpoint of an early career scholar further supports the use of experimentation. Given that we have the methodological capacity for experimentation, they argue that we also have the responsibility to use it.

Two particular trains of work that have emerged using experiments include work to understand better how financial reporting connects with the public and research to understand the environment in which PSA is conducted. For example, Langella *et al.* (2021) use experiments to see how governmental transparency influences community perception about financial reporting and how that understanding influences public participation. Given the challenge that many people have in understanding financial reporting and budget processes, any effort to improve the understanding is more than encouraged and directly feeds back to the encouragement for social equity budgeting research. The second train relating to the environment explores the dynamics between employees and institutional controls. For instance, Johnson *et al.* (2016) use experiments to understand how subordinates resist coercive pressure in public accounting. Given the responsibility of public servants with managing public resources, I am sure we can all agree that any effort to improve the environment and thus secure the resources is more than welcome.

I began my reflection by saying that PSA has been slow to change in recent decades. The challenges we face, after all, are similar to those that the researchers before us faced. However, I believe that we have begun a form of incorporation that allows viewpoints, ideas and methodologies from other disciplines to slip into our consideration. I also think that this is a good thing. It allows us to consider the equity impacts of what we do in a way that never would have been possible only a decade ago. And it will enable us to answer questions in a way that gives us more definitive answers. These outcomes should be supported and encouraged as they will help guide us into the next generation of research.

3.8 Riga Raudla

A crucial role for PSA research has been (Guthrie *et al.*, 1999; Hood and Piotrowska, 2021) and will continue to be to examine critically the fashions, reform trends or “hypes” that tend to migrate from the private sector to the public sector. Undiscerning transfers of private sector practices to the public sector is likely to cause considerable problems and give rise to unexpected side effects (Lapiente and Van de Walle, 2020). Academic research on PSA can provide valuable insights that can help to identify possible hurdles and pitfalls before a reform idea originating from the private sector is adopted or scaled up in the public sector (Broadbent and Guthrie, 2008; Schmidhuber *et al.*, 2022). PSA researchers can contribute to cognitive diversity in deliberations over reform trends and offer (at least) some counterbalance to private sector consulting firms who have incentives to sell private sector management fashions to the public sector (Ylönen and Kuusela, 2019). For example, while shared service centres for accounting can lead to considerable cost savings in the private sector, achieving such efficiencies is much more challenging in the public sector context (inter alia, because the service centre cannot be located to another country with lower labour costs) (Raudla and Tammel, 2015). As another example, performance budgeting, performance management and performance contracts may serve as meaningful steering devices in the private sector, but as an increasing number of studies over the past years have

shown, they may face considerable challenges in the public sector (Raudla and Bur, 2022; Steccolini *et al.*, 2020).

Because of their sensitivity to the specificities of the decision-making context, PSA scholars are uniquely positioned to understand and explain the political constraints characterising the democratic settings into which various reforms or management instruments would be inserted. An important trend in PSA research in the past decades – and something that should certainly continue in the future – is paying attention to the varying informational needs of different types of actors in the public sector. In particular, it is crucial to recognise the idiosyncratic informational needs of elected officials and to examine whether they understand public budgets and can meaningfully use the information provided in them (Raudla, 2022). If, as a result of the diffusion of private sector trends (e.g. accrual budgeting or performance budgeting), public budgets become less transparent and less comprehensible to the politicians, the democratic legitimacy of the entire budgeting system can be undermined (Sterck, 2007). Thus, it should be an important mission of PSA scholars to keep an eye on how different reforms affect the democratic legitimacy of public budgeting and accounting and ring alarm bells if these are at risk of being undermined (Sterck and Scheers, 2006).

Another crucial issue for PSA research pertains to how we choose our research questions. We can see that in our neighbouring disciplines such as economics, political science and, increasingly, also in public administration, the temptation is to start with a specific method (i.e. quantitative research) and then choose research questions that can be answered with that particular method. In the age of big data, the temptation for scholars to go down that route is likely to grow exponentially. While there are plenty of significant questions that can indeed be answered with quantitative methods, there are many questions which are relevant in PSA research that simply cannot be answered with regression analyses. In-depth qualitative case studies and comparative case studies have been and should continue to be sources of crucial insights in PSA research (Mauro *et al.*, 2017). Such studies can help guarantee that our research remains connected to reality and is policy relevant.

Looking forward, what kinds of themes and topics should be of particular interest to PSA scholars and what kinds of literatures could we get inspiration from? Given the pervasiveness of ICT in organisational lives, it will be crucial to continue examining the nexus of technology and public management (Di Giulio and Vecchi, 2021). In particular, we should develop better understandings of how the ICT systems that dominate the everyday life of public servants – and which are increasingly intertwined and perhaps even driven by accounting systems – influence how they approach political reality. Given the legacy of critical accounting research (Roslender, 2017), PSA scholars have a unique advantage in providing valuable insights about how (ICT) technology is not neutral, how it represents a particular way of partitioning the world and how accounting technology can shape the decision logics of public officials. PSA scholars can also serve as conduits in helping public officials to understand how to maintain agency *vis-à-vis* the avalanche of algorithmic governance pressures, which are also finding their way into the domain of public budgeting (Valle-Cruz *et al.*, 2022).

Another significant trend that is likely to become increasingly relevant in the public sector is experimental policymaking and governance (Bason and Austin, 2021; Clarke and Craft, 2019; Einfeld and Blomkamp, 2021). PSA scholarship can (and should) make valuable contributions to those discussions as well. Inter alia, it would be worth studying the following questions. How can randomised controlled trials (RCTs) be used for testing different accounting innovations or financial management instruments before they are

scaled up and institutionalised? What are the limits to and pitfalls in using RCTs in understanding the effects of accounting innovations? How can design thinking and design experiments inform the development of accounting, budgeting and financial management systems? Given the sensitivity of design thinking to the lived experiences of those affected by a policy or management instrument (Bason and Austin, 2021; Clarke and Craft, 2019), design experiments can help to adapt a management instrument to different target populations as opposed to settling on a one-size-fits-all approach. PSA scholars could contribute to these debates by examining (and potentially also participating in) design experiments that test and develop accounting innovations, budget reforms and financial management instruments.

3.9 Mariafrancesca Sicilia

Public interest, as has been proved by the Covid-19 pandemic, is increasingly attained at the intersection of civil society and traditional public service providers. Over the past years, lay actors are repositioning their role from passive recipients of services to co-creators of public value. The collaboration between lay actors in their role of citizens, clients and/or customers and the regular producers (state actors who are directly or indirectly agents of government serving in a professional capacity) may take different shapes according to the object coproduced. Coproduction may involve strategic decisions (co-commissioning), design of services (co-design), implementation of them (co-delivery) and their assessment (co-assessment) (Nabatchi *et al.*, 2017; Bovaird, 2007). The co-production model represents a phenomenon that has been accelerated by the pandemic but that seems here to stay in the next years, also thanks to the facilitating role of technologies and to a series of expected benefits attached to it for organisations, individuals and society as a whole (Steen and Brandsen, 2020).

While the topic of coproduction has attracted attention from public administration and management scholars in the past decades, research of accounting scholars is still scant (Steccolini, 2019; Anessi Pessina *et al.*, 2020). Future studies should bridge this gap by investigating the complex relationships that unfold when accounting interplays with co-production: on the one hand, co-production may happen through accounting, and, on the other hand, accounting may play a fundamental role in activating, supporting and measuring coproduction.

Specifically, co-production happens through accounting with some initiatives such as PB and the involvement of citizens in public services performance measurement. Since its very first adoption in Porto Alegre in 1989, PB has been increasingly investigated by scholars (Bartocci *et al.*, 2022), but future studies are needed to discover when these practices actually foster dialogue and inclusion, especially when digital technologies are used, as well as to better understand the process and pattern through which they are institutionalised over time. Much more under-investigated is the extent to which and how citizens are involved in public service assessment (Barbera *et al.*, 2022). In this respect, future research should analyse the emerging models of interaction between citizens and government over the performance measurement cycle, the mechanisms through which these models gain legitimacy and the conditions under which they may be successful in improving public services and strengthening democratic governance.

The different models of coproduction need accounting in different phases of their implementation. Exposure to accounting information, besides other factors (Cepiku *et al.*, 2020), may lead to coproduction by motivating lay actors as well as professionals, for instance, by making clear the reasons why it is needed. So far only few studies have linked accounting information with engagement (Porumbescu *et al.*, 2021; Langella *et al.*, 2021).

Thus, future analysis should investigate not only the effect on coproduction of types of information, financial vs non-financial, but also the way in which they are communicated, in terms of frames, formats and channels. Once activated, coproduction needs accounting to be implemented and supported over time, while at the same time, accounting may shape coproduction and the way in which lay actors and regular producers interact and work together. Coproduction is highly relational and one of its main challenges is related to the practical unequal distribution of power among regular provider, civil society and citizens (Bovaird, 2007; Farr, 2018). As such, it would be interesting to analyse how accounting technologies mediate interactions between actors and their effects in reshaping the exercise of power within coproduction settings and to analyse if differences emerge depending on types of coproduction (co-commissioning, co-design, co-delivery and co-assessment). Accounting of coproduction entails measuring the value created by coproduction initiatives. While several benefits are attached to coproduction (Nabatchi *et al.*, 2017; Cepiku *et al.*, 2021), there is a dearth of analyses showing the actual value created by these arrangements. This may be mainly ascribed to the celebratory nature of co-production, and to the optimist normative assumption that collaborations between regular providers and citizens lead to “better services” (Dudau *et al.*, 2019; Voorberg *et al.*, 2015). In this respect, the complex interactions featuring coproduction suggest the need for multidimensional performance assessments that account for the numerous actors involved in and affected by coproduction. Accounting scholars may indeed contribute to develop metrics for measuring coproduction, and, at the same time, should investigate how the way in which performance of coproduction is measured shapes coproduction over time and, in turn, is shaped by the values of actors involved (Campanale *et al.*, 2021).

This agenda of research on coproduction through accounting, and accounting for coproduction, within coproduction, and of coproduction, may benefit from interaction and collaboration among scholars from multiple disciplines, including public management and administration, sociology and psychology. Moreover, several research strategies should be deployed. In particular, longitudinal, configurational and experimental research designs are encouraged. Longitudinal approaches would be, for example, suited to investigating the institutionalisation of PB and co-assessment, as well as to explore how accounting shapes coproduction and the relationships among actors involved and the surrounding environment over time. Configurational designs may allow to discover the multiple combinations of conditions that can lead to the same outcome and may thus be used to identify different configurations of patterns, including accounting technologies, leading to successful practices of different coproduction arrangements. Finally, experiments would be a fruitful research strategy to analyse how and under which conditions (organisational or individual) accounting information affect the willingness to be involved in coproduction initiatives.

3.10 Eija Vinnari

I need to start this commentary with a confession: I do not follow PSAR very actively. That is because my professional identity is first and foremost that of a sustainability accounting scholar, and to me it seems that these two streams of research rarely overlap. This view was fortified some 10 years ago when I came across Ball and Grubnic's (2007, p. 243) statement that “the agenda for research and practice in sustainability accounting and accountability has been played out in most exclusively for-profit, corporate setting”. However, I did not wish to write this commentary based on anecdotal and possibly outdated information, so I dedicated a day to investigating if my impression still corresponded to reality. I have put together the following discussion in the hopes that it will inspire scholars to investigate this

crucial theme from a variety of perspectives, including a critical one. I will not dedicate any space to justifying why the planet and all its living beings deserve our attention; we should all know the answer by now.

Looking at the literature, it seems safe to say that the theme of sustainability is still in an emergent phase in PSAR. There are a few articles on generic sustainability accounting and reporting in public sector organisations (Dumay *et al.*, 2010; Thomson *et al.*, 2014; Vinnari and Laine, 2013; Kaur and Lodhia, 2018; for a review of research on reporting formats, see Manes Rossi *et al.*, 2020). In addition, some have examined how public organisations report on specific topics such as water (Tello *et al.*, 2016; Imtiaz Ferdous *et al.*, 2019), biodiversity (Sobkowiak *et al.*, 2020) or greenhouse gasses (Leong and Hazelton, 2019). However, I would argue that in most of these pieces, the public sector acts as just another context for examining the sustainability theme of interest. Concepts specific to the public sector, such as public value, rarely play a role in the studies' theorisation (but see Vollmer, 2021). I can think of two potential explanations for the "sustainability gap" in PSAR. One of them relates to the inherent characteristics of the public sector. At least in liberal democratic societies, there seems to be a degree of consensus that local and national governments' *raison d'être* is the provision of public services and the protection of the environment. As expressed by Gray *et al.* (2009, p. 549), "we might see the emergence of social accounting in the private sector as a response by principally economic organisations to demonstrate that they were not purely economic; while non-for-profit organisations developed social accounting to justify their pursuit of social and environmental goals in economic terms". Another explanation is implied by Steccolini (2019), who observes that PSA researchers' preoccupation with NPM has crowded out other themes and theories.

How to go forward then? Which sustainability themes would be especially relevant and interesting for PSA scholars to examine? One theme that has preoccupied my thoughts for the past few years relates to non-human animals. In a recent article (Vinnari and Vinnari, 2022), we synthesise literature that has made the case for granting animals moral worth, political rights and legal rights. Based on that, we argue for the inclusion of animals in the definition of sustainability and suggest ways of making them visible through practices of sustainability accounting. Because the public sector is accustomed to multiple interest groups and accountability relationships, it is better equipped than the private sector to start developing accounting for animals. In this respect, I see plenty of opportunities for PSA scholars interested in taking part in such development work and/or analysing the associated processes and outcomes. Moreover, a necessary counterpart to such engagement research and interpretive analyses is critical work that would investigate whether accounting for animals ends up as a managerial tool, reproducing the status quo instead of challenging it. Another topic that I have been thinking about lately is the United Nations Sustainable Development Goals (SDGs), which were adopted by UN member states in 2015. The SDG framework includes numerous indicators, with which member states, and some cities, report on their progress towards the goals. What troubles me as a critical scholar is that many public sector organisations adopt the SDGs in an unquestioning manner, without considering their socially and politically constructed nature or their top-down, one-size-fits-all mentality. One does not even need to investigate the framework very thoroughly to notice that it is fundamentally anthropocentric. All the 17 goals are presented as equally important, even though the carrying capacity of the Earth should be priority number one as it is the necessary precondition for societal well-being and a functioning economy. In addition, it has even been argued that the SDGs are not capable of preventing environmental destruction (Zeng *et al.*, 2020). Hence, there remains much room for accounting scholars to critically

scrutinise the principles and practices associated with the uptake of the SDG framework in public, private and third sector organisations.

4. Conclusions

The above contributions provide a timely, rich, diverse and inspiring picture of the multiple facets and contributions offered by PSA scholarship in the past, and of the multiple opportunities for future research it provides. It is not the ambition of this concluding section to summarise all the important reflections, and their nuances, at the risk of offering a reductionist view on the richness of our field.

We thus would like to use this concluding section to highlight some important messages emerging from these contributions, in the hope they will encourage further dialogue, and provide a basis for new generations of PSA scholars to start from to build on, or to critically appraise, so as to continue developing our disciplines.

First, our colleagues, coming from a plurality of experiences, backgrounds, contexts and disciplines, all pointed to the importance to continue recognising the relevance of the public nature of the services, policies, organisations or spaces, that we study. In doing so, in particular, they point to critical issues related to current features of PSA and related reforms, which require careful consideration, so as to re-focus the attention of PSA practices and scholarship in new directions.

4.1 Accounting and publicness

In particular, all contributions seem to converge on highlighting importance of strongly considering the “public” and political nature of PSA, from a plurality of perspectives. Some especially focus on the need to stop looking at private sector practices (such as accruals-based accounting and performance budgeting) as if they were superior examples to follow (Christensen; Raudla). On the contrary, they highlight how PSA reforms, too often driven by a blind faith in adopting private-sector-like techniques, have often failed, with very serious consequences in both the “developed” world, where they may end up undermining democratic legitimacy (Raudla), and also in emerging countries (Adhikari and Lassou). This resounds with the invitation brought forward elsewhere (Steccolini, 2019) to reconsider “publicness” more explicitly in our studies, and embracing it as an important element for better understanding the changing roles of accounting and accountability systems from “rationalising” of NPM to “humanising” of public governance (Grossi and Argento, 2022). This brings about a new attention towards the implications for PSA of the reconfiguration of public spaces, and the new forms of state–citizens interactions that are emerging, including those mediated by digital and social media (Brown; Raudla). It also requires to rethink PSA not only as an economising force, aimed at translating into practice efficiency and effectiveness, NPM-related, principles. The contributions all seem to point in the direction of looking at PSA increasingly as the medium through which a wider meaning of “public value” can be defined, decided upon, measured and assessed, and through which “public values” can find expression and representation, through conflict and divergence, and compromise and convergence. This may pass through accounting democratisation (Brown), and also recognising the democratic potential of PSA, and the importance of increasingly connecting accounting and non-accounting elements (Christensen; Cordery).

4.2 Accounting as a medium to account for public value

Colleagues point to a plurality of facets of public value that PSA should contribute to define, assess and account for in the future. The accruals revolution (Christensen), allowing to

better account for the use of resources, started more than three decades ago, has been often criticised as not having kept its promises, but remains still incomplete today, with continuous changes and adjustments being brought forward to make accruals accounting relevant for politicians, policymakers, managers and citizens. It still remains an important area of investigation for scholars, though in a continuously changing landscape, where increased attention to accountability and transparency (Ferry) and new and alternative forms of reporting are being brought forward and suggested because of public government development (network, collaborative and digital governance) (Grossi and Argento, 2022). These will widen public sector accountability well beyond efficiency, balanced budgets and proper use of financial resources, for example, in addressing current critiques of anthropocentrism (Vinnari), towards sustainability and SDGs (Cordery), biodiversity, climate change and a focus on water, greenhouse gasses and animals (Vinnari), social equity and gender in budgeting, citizens participation and its incorporation in contents and processes in cross cultures (D. McDonald III).

4.3 Accounting, hybridity and value pluralism

Hybrid governance and organisational forms have been adopted by public sector organisations in different parts of the world to provide public services (such as infrastructure, utilities, education, health care, cultural and social services) under the influence of NPM doctrines and related neoliberal ideologies (Hood, 1995). Hybrid governance and organisations involve many different actors who may have divergent and sometimes mutually inconsistent goals, institutional logics, interests and values (Kurunmäki and Miller, 2006; Ahrens and Ferry, 2022). In this respect, value pluralism in society may be facilitated by hybrid forms of governance and organisations (Vakkuri and Johanson, 2018; Spanó *et al.*, 2022). Hybridity exists not only in the range of values espoused and practised by hybrid organisations, but also in terms of missions, identities, processes, actions, activities, practices and roles of different actors such as politicians, managers, professionals, controllers, auditors, academics and accountants who may be enveloped in various hybrid governance settings (such as co-production or academic spin-offs), contexts of government and multi-faceted interfaces between public, private and the non-profit sector (Cordery; Sicilia). Scant attention has been paid by accounting scholars to the links around how different actors and their individual values affect goals in hybrid organisations and their role in the development of accounting and accountability practices (Grossi *et al.*, 2020). This resounds with the invitation brought forward elsewhere (Vakkuri *et al.*, 2021; Grossi *et al.*, 2022) to explore the role of different actors and PSA practices to measure and disclose multiple values created by hybrid organisations, with a particular focus on the public and societal values.

4.4 Accounting as a medium to represent multiple values

PSA is not only a tool for widening the contents of what is accounted for, as described above. Our contributors also point to the potential for PSA to be an important medium for representing and empowering a plurality of stakeholders, users and preparers of accounting documents. More generally, through accounting-related processes (budgeting, performance measurement, reporting, auditing), a plurality of values and interests find potential representation, visibility and also may enter into conflict, find compromises or prioritisation. Along these lines, colleagues point to the importance to reflect on the processes underlying accounting and the changing roles played by accounting because of public government development in democratic processes (Grossi and Argento, 2022). This calls for a new attention towards coproduction and more

generally modes of interactions between citizens and governments (Sicilia), civic society counter-accounting (Brown), PB from the perspective of local communities (Adhikari; Lassou) and, more generally, to explore the role of accounting for “humanising” by empowering vulnerable groups, citizens and other stakeholders in developed and developing countries (Adhikari; Brown). This may require new approaches of defining and reflecting on the ever-green issue of users and users’ needs in accounting (Cordery; Raudla).

4.5 Enabling conditions: accounting capacities, the profession and digitalisation

The above considerations suggest that PSA has an enormous potential, both as a medium to account for public value and as one to represent public values. However, this potential can only be fulfilled in the presence of satisfactory enabling conditions. Unfortunately, our colleagues point to a general lack of investment in the building of accounting capacities. This is a problem especially felt in emerging countries (Adhikari; Lassou). However, it has to be noticed that also in developed nations, PSA is not always recognised as a profession, remaining confused with private sector accounting, or even not finding sufficient representation in academic curricula (Cordery). A fuller recognition for the PSA profession, and of the need for related capacity-building programmes, and academic curricula to support the existence of these capacities, appear to be an issue in several countries. Similarly, more would need to be known on how graduates could be encouraged to enter PSA careers (Cordery). Another important enabling condition for PSA to deploy its full potential is to recognise that digitalisation processes are bringing about fundamental changes to the production and consumption of accounting data (Raudla). This represents another area which may deserve much more future attention (Agostino *et al.*, 2022a, 2022b; Grossi and Argento, 2022).

4.6 Methods and disciplines

This contribution has brought together scholars from a plurality of disciplines and geographical areas, showing at the same time several points of convergence on important future themes for PSA scholarship and practice, and the richness of looking at them from a plurality of perspectives.

Indeed, our colleagues all seem to point to the importance to strengthen the inter- and multi-disciplinarity of our studies, and to be increasingly open to an inter-disciplinary dialogue about the important issues we are interested in; the usefulness to embrace theoretical pluralism; and the importance to accompany them with greater acceptance and reliance on a multiplicity of methods, spanning from quantitative approaches, such as experimental ones, to qualitative, including ethnographic ones.

All in all, this polyphonic contribution appears to suggest that PSA research has traditionally developed under a plurality of disciplines and from different theoretical and methodological stances, though often separately. This has been counteracted by increasing efforts to establish an increasingly open dialogue across disciplines and communities interested in PSA. We hope this contribution will represent a further step in this direction.

Notes

1. <https://onlinelibrary.wiley.com/journal/14680408>
2. In 2022, the International Public Sector Accounting Standards Board is consulting on developing guidance/standards for sustainability reporting.

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