



**Public Sector Accounting in Emerging Economies in the Evolving Post-Covid Era**

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## Guest Editorial – Public Sector Accounting in Emerging Economies in the Evolving Post-Covid Era

### Introduction

Public sector accounting and budgeting in emerging economies are experiencing a period of significant change. This change being alleged to as externally driven is primarily reflected on the adoption of certain practices and techniques such as accrual accounting, International Public Sector Accounting Standards (IPSASs), performance reporting and participatory budgeting under the frameworks of New Public Management (NPM) and New Public Governance (NPG). Many countries in Asia and Sub Sarah Africa have appeared to be at the forefront in terms of embracing these changes, but the result has been largely unintended and disruptive (Hopper *et al.*, 2017; Hopper, 2017; Jayasinghe *et al.*, 2021). At the academic level, debate relating to a limited understanding of these contextual issues and the theorisation of public sector accounting in emerging economies has continued (Van Helden and Uddin, 2016; Soobaroyen *et al.*, 2017; Lassou *et al.*, 2021). Reflecting on the debate taking place in the wider context (Steccolini, 2019), researchers have also emphasised the need to shift the focus of public sector accounting research in emerging economies beyond NPM and NPG towards publicness (Adhikari and Jayasinghe, 2022).

Within the western contexts, much of the debate on public sector accounting relates to widening its scope and encompassing publicness (see e.g., Steccolini, 2019). For instance, Grossi and Argento (2022) have recently discussed how different forms of governance evolved over the years (for instance network, collaborative and digital) resulting in the new types of budgeting, performance measurement, and accountability mechanisms. Concerns are also voiced that public sector accounting in the evolving post COVID era should be more grassroots-oriented offering a tool through which to facilitate emancipation, empowerment, and engagement (including digital) thereby emphasising ‘humanising’ purposes (Grossi and Argento, 2022). In another study, Bracci *et al.* (2022) argue the focus of public sector accounting, beyond the NOM agenda, should be towards attaining public value, thereby potentially leading to achieving SDGs and addressing the requirements of contemporary fragmented and plural societies. Participatory and political processes of deliberation have therefore been at the centre of public sector accounting to identify what counts as ‘value’ and ‘valuable’ from a societal perspective. The view that public sector accounting should provide a medium through which to define, express and represent public value has also been highlighted in the work by Grossi

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3 *et al.* (2023). Steccolini (2019) also contends that public sector accounting now intersects with  
4 multiplicity of disciplines, sectors, professions, interests and powers and that the wider social  
5 significance of public sector accounting has been well acknowledged. More interdisciplinary  
6 and inter-contextual research has thus been called for with a view of extending our  
7 understanding of how public sector accounting has been implicated in (i) creating and  
8 maintaining coproduction and hybridity in public sector delivery, (ii) building on natural,  
9 financial and climate resilience and (iii) addressing ‘wicked’ problems, which have been  
10 further complicated due to increasing pace of digitalisation. Increasingly, public sector  
11 accounting has been assigned with ambitious goals of restoring citizens’ well-being, social  
12 plurality and happiness (Steccolini, 2019).  
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23 However, such debates and studies are yet to be aligned with the development discourses used  
24 to conceptualise public sector accounting research in emerging economies. The  
25 contextualisation of development, aligned with the governance logic and accountability  
26 mechanisms prevailing in western democracies, has enabled international organisations and  
27 epistemic communities to set forth the direction for public sector accounting reforms in  
28 emerging economies (Jayasinghe *et al.*, 2021). For instance, Hopper *et al.* (2009) mentioned  
29 that at least three different discourses of development (state-led, market-led and localised-led)  
30 could be identified, each proposing different types of accounting, budgeting, and performance  
31 evaluation tools to translate development into everyday life of citizens. The rhetoric that  
32 prevailed during the 1960s and 1970s in which development could be achieved through the  
33 expansion of the state in various spheres of the socio-economic life was premised on  
34 accounting logics and techniques such as state planning and programme budgeting, cash  
35 accounting and compliance-oriented reporting. As early as the 1970s and offering the example  
36 of national planning in Nepal, Wildavsky (1972) illustrated the factors leading to the failure of  
37 state-led development, notably: insufficient information, few and poor project proposals,  
38 inability to programme foreign aid, ministerial resistance, and very limited capacity to  
39 administer development. This unintended consequence of development has led to the author  
40 concluding ‘*that planning cannot create the preconditions for its own success*’ (p. 508).  
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55 Extant accounting work on emerging economies has also addressed the market-led (NPM)  
56 development discourses of international organisations, in which achieving development  
57 required the downsizing of state activities, liberalisation of national economies and promotion  
58 of efficiency and effectiveness in service delivery based on market or quasi-market  
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3 mechanisms (Van Helden and Uddin, 2016; Van Helden *et al.*, 2021). One of the key  
4 requirements of market-led development, arising in the main from the privatisation of state-led  
5 enterprises and governance, has been the adoption of New Public Financial Management  
6 (NPFM) measures (see e.g., Guthrie *et al.*, 1999 for NPFM) (accrual accounting and budgeting,  
7 longer-term rolling budgeting – MTEF, performance measurement and performance auditing,  
8 amongst others). However, the outcomes from these reforms stimulated the ascendancy of  
9 critical research in public sector accounting (Adhikari and Jayasinghe, 2022). With a few  
10 exceptions (Tawiah, 2023; Tawiah and Soobaroyen, 2022), much of the accounting work in  
11 emerging economies delineates several unintended consequences resulting from the adoption  
12 of these measures, ranging from their ceremonial adoption to comply with loan conditionalities,  
13 to the misuse of these measures in promoting and covering up large-scale state level  
14 malpractices such as corruption, patronage and clientelism (Adhikari *et al.*, 2013; Hopper,  
15 2017; Nyamori *et al.*, 2017; Bakre *et al.*, 2017). It is worth noting that such critique relating to  
16 NPFM measures also prevailed in Western developed economies and continue to this day,  
17 following their own experiences of NPM over the last four decades, which are alleged to be  
18 persistently ‘*undermining democratic legitimacy*’ (Grossi *et al.*, 2023; Polzer *et al.*, 2022).  
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33 Scholars argue that the market-led development approach has continued to be a key emphasis  
34 of international organisations, although it has gradually acknowledged some of the localised-  
35 led issues such as fostering grass-roots level engagement, local empowerment and social  
36 accountability (Adhikari and Jayasinghe, 2022; Van Helden *et al.*, 2021). The rise of  
37 participatory budgeting in emerging economies is arguably one example of this growing  
38 concern for localised-led development. For instance, not only has participatory budgeting been  
39 recommended in emerging economies, but the World Bank alone has spent \$85billion on  
40 development assistance for participation (Fung, 2015). Few exceptions exist in which  
41 participatory budgeting has led to improvement in public engagement and service delivery  
42 (Jung, 2021; Lassou *et al.*, 2023). However, overall, the fate of participatory budgeting has not  
43 been different than many other NPFM measures introduced under the market-led development  
44 across emerging economies. PB, whether enforced voluntarily or mandatorily, has triggered  
45 local political upheavals benefitting only a few political elites, instead of community members  
46 for whom the budget has been actually targeted (Kuruppu *et al.*, 2016; Jayasinghe *et al.*, 2020).  
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58 As such we have envisaged similar debates being articulated both in emerging economies and  
59 western contexts in which much emphasis has been on the role of public sector accounting in  
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3 addressing wider social and local issues of significance i.e., escaping the NPM ‘cage’ (in  
4 western contexts) and market-led development (in emerging economy contexts) (Grossi *et al.*,  
5 2023). A key motivation that has led us to pursue this special issue has been to urge researchers  
6 to traverse beyond the narrow conceptualisation of development and taking it more as an  
7 analytical frame rather than a context for positioning their research. If we explore the term  
8 ‘development’ at a deeper level, it appears more to be of a post-war invention rooted in the  
9 socio-political and economic reality of societies that lie outside of the ‘West’ (Escobar, 1995,  
10 2000, 2012) strategically bound by a recognition of the impending clash of geopolitical  
11 interests i.e., the Cold War. As a result, indicators for measuring development were gradually  
12 established and institutionalised in line with the industrialisation and reconstruction  
13 programme taking place in the west and the outputs generated thereof. It was only by the late  
14 1950s and 1960s that ideas started to coalesce around the need to broaden one’s understanding  
15 of development by incorporating wider and multiple measures of social progress and  
16 improvement in overall living conditions (DuBois, 1991; Escobar, 1995, 2012).  
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29 This enabled international organisations, such as the World Bank, the International Monetary  
30 Fund and more contemporarily regional organisations (e.g., European Union), to re-capture the  
31 notion of ‘development’ and reconfigure its boundaries to embed elements of governance and  
32 social accountability. These terms were promoted as foundations for social progress and  
33 economic growth and several western-led NPFM ideals and reforms were presented to  
34 emerging economies as ‘best practices’, mainly on account of their prior adoption by, and  
35 apparent success in, western countries towards ensuring good governance and sound  
36 accountability (Adhikari and Jayasinghe, 2017, Adhikari *et al.*, 2021). However, the true, and  
37 largely hegemonic, intentions of international organisations to promote their self-constructed  
38 development discourses and their attempt to align these with accounting and accountability  
39 practices and reforms have been discussed extensively in critical accounting research (Hopper  
40 *et al.*, 2017; Nyamori *et al.*, 2017). Such discussions also abound in the works published in  
41 development history, development sociology, development discourses and governmentality,  
42 and post-development paradoxes (e.g., Escobar, 2012; Ziai, 2004, 2016; Mudimbe, 2020;  
43 Taylor, 1979; Roy, 2010; Tsing, 2015; Pieterse, 1998). These scholars have argued how neo-  
44 classical economic models underlying plans for development and poverty alleviation, and  
45 complemented by exhortations for more governance and accountability elements, have in effect  
46 ensured the ‘West’ can continue to exercise its ‘superiority’ over the ‘Global South’ and ‘Third’  
47 world. Mentions are made that China’s increasing development agency and geopolitical  
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interests has further complicated the development discourses. In many instances, the Western neo-classical approaches and the China's domestic model have appeared to be irreconcilable (Alves and Lee, 2022).

Through this editorial, we therefore call for public sector accounting researchers in emerging economies to adopt more post development governance and publicness focusing on wider issues of significance intrinsically interconnected to the engendering of a sustainable form of public value. There is a need to understand what role that public sector accounting can play in addressing such issues and generating public value which in turn may lead to a positive impact on human lives and livelihoods in the post-Covid era. In the following section, a succinct review of the papers selected for this special issue has been provided. Thereafter, we provide concluding remarks reflecting on the possible directions that public sector accounting research could take in the context of emerging economies.

### **Summary of the papers selected for publication in the special issue**

We have promoted this special issue using various networks, including within the African Accounting and Finance Association (AAFA), Comparative Asia Africa Governmental Accounting Conference (CAAGA), Comparative International Government Accounting Research (CIGAR), and British Accounting and Finance Association's Special Interest Group on Accounting and Finance in Emerging Economies (AFEE), as well as facilitating a special session in some of the workshops/conferences organised by these networks. We also adopted a rather flexible approach offering initial feedback and suggestions to a large number of scholars (around 20 scholars based on African Asian economies) who expressed an interest to submit their work to the special issue. Although we have only been able to select a limited number of manuscripts after completing the review process, it is our hope that the initial feedback from the special issue editors and the constructive comments by reviewers will encourage these scholars to further develop their work and achieve publication in the future.

<b>Articles in this SI</b>	<b>Research design</b>	<b>Empirical context</b>	<b>Key issues covered</b>	<b>Main findings</b>
	Literature review based on	Emerging economies	The adoption of IPSASs	Challenges faced by IPSAS reforms

Polzer <i>et al.</i>	the model of diffusion theory	and low-income countries		to reach the confirmation stage
Dzigbede <i>et al.</i>	Bivariate correlations and difference-in-difference analyses using the PEFA, IMF and WB data	African countries	Budget systems and post-pandemic economic resilience	The extent to which the measures of national budget system performance are associated with the forecasts of economic recovery and resilience
Nkundabanyanga <i>et al.</i>	A case study drawing on contingency theory and employing semi-structured interviews	Uganda	Budget behaviours during the pandemic and building on financial resilience to face future emergencies	How can environmental uncertainty, structural ambiguities, technological conditions and manipulative organisational cultures act as contingencies in the context of the pandemic budget
Jacob <i>et al.</i>	Secondary data sources analysed by integrating the resilience framework and resource-based view	Ghana, Liberia, and Sierra Leone	The EVD pandemic has resulted in building on budgetary capacities to manage the adverse consequences at the early stage of the pandemic	How the lessons learned from the history could serve as a founding block for resilience building

**Table 1.** Short summaries of the articles in the SI

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3 The first paper selected for this special issue undertook a structured literature review of the  
4 adoption of International Public Sector Accounting Standards (IPSASs) in emerging  
5 economies and low-income countries (Polzer *et al.*, 2023). At the time of writing this editorial,  
6 this paper has already been downloaded more than 4500 times, which is reflective of the  
7 significant interest in the field. The authors rationalise their study by arguing that existing  
8 literature reviews in the field concentrate on Western contexts, which represent no more than  
9 10% of the global population. Yet, during the few last decades, many emerging economies  
10 have adopted or strived to adopt IPSASs as part of an agenda to improve their governance and  
11 public accountability; either at the behest of international organisations, being inspired by other  
12 countries or in some instances by the accounting profession. The study shows that the majority  
13 of articles (about 75% of the reviewed papers) addressing IPSAS adoption in emerging  
14 economies and low-income countries are focused on the implementations stage, outlining both  
15 the facilitating and impeding factors. The findings have been analysed using a model based on  
16 diffusion theory. What is potentially very interesting is almost 70% of IPSASs reforms in these  
17 countries have either failed to reach the confirmation stage or that the status of their  
18 confirmation has been manipulated. The study outlined various policy implications; taking into  
19 account the characteristics of emerging/developing countries when adopting public sector  
20 accounting reforms; adhering to a sequencing/prioritising approach to reforms; and lastly  
21 making investment in education and training of public sector employees to equip them with  
22 new/relevant accounting skills.  
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39 The second paper examines budget systems and post-pandemic economic resilience in the  
40 context of COVID-19, focusing on developing countries in general and specifically African  
41 settings (Dzigbede *et al.*, 2023). The study, drawing on data from the Public Expenditure  
42 Financial Accountability (PEFA), the IMF and the World Bank, and relying on bivariate  
43 correlations and difference-in-difference analysis, have demonstrated why estimates of  
44 economic recovery and resilience are higher for countries with robust budget processes in place  
45 and transparency in public finances. Due to the pandemic, government attention has shifted to  
46 fiscal policies given the key role that such policies can play in enhancing economy recovery  
47 and resilience. However, empirical studies investigating the moderating role of national budget  
48 systems and financial management practices in enhancing the economic recovery and building  
49 on resilience to future crises are scarce, thus highlighting the point that many commentators do  
50 not sufficiently and critically examine the enabling role of such systems and practices.  
51 Interestingly, the findings also highlight that countries with higher predictability and control in  
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3 budget execution may witness slower economic recovery from the pandemic. This calls the  
4 need for further exploring the extent to which budget flexibility would enable governments at  
5 different levels to adapt and respond timely and more effectively to emergency resource needs.  
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7 The paper has important policy implications emphasising that well-designed and effective  
8 national budget systems must continually adapt to emerging economic circumstances and  
9 embed public service values such as transparency and accountability, which could facilitate  
10 economic recovery and strengthen resilience to deal with future crises. Finally, this study draws  
11 attention to the World Bank's PEFA evaluation and assessment framework, which has been  
12 gradually developing a detailed evidence base on the quality of public financial management  
13 (PFM) systems, albeit that there is still work in progress in expanding the dataset to a wider  
14 range of countries and time-periods.  
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24 Using the case of Uganda, the third paper has investigated how and why budget actors  
25 demonstrate distinct behaviours in the budget process during the pandemic (Nkundabanyanga  
26 *et al.*, 2023). Data for the study were derived through document analysis and undertaking semi-  
27 structured interviews with 19 key budget actors. A contingency theory approach coupled with  
28 elements of 'organisational culture', for instance, patronage culture, trust, and politics, was  
29 used as the theoretical framing. In comparison to several other African countries, Uganda's  
30 initial attempts to handle the pandemic by executing an effective response strategy were well  
31 acknowledged. However, the budget became continually politicised, and the actors adopted a  
32 new way of legitimising discretionary budget authority and gained leeway to serve their self-  
33 interests. The budgetary behaviours of these actors triggered a fear of budgetary tasks  
34 becoming part of a manipulation culture at the central level with less budgetary scrutiny,  
35 increased patronage, and the rationalisation of inappropriate actions. In addition, the focus was  
36 on building short-term financial resilience through the budget rather than formulating relevant  
37 long-term strategies. The findings of the study have identified several contingencies affecting  
38 the behaviour of budget actors, including environmental uncertainty, structural ambiguities,  
39 working culture, available technology, and the scale of tasks assigned to the actors. The study  
40 offered several policy implications, including the need for better collaboration between budget  
41 actors, embracing forecast-based financing and rethinking social protection needs; all of which  
42 would contribute to the building up of the financial resilience of African governments to  
43 manage future disasters.  
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The last paper of the special issue has investigated government financial resilience of three West African countries, namely Ghana, Liberia, and Sierra Leone (Jacob *et al.*, 2023). In particular, the paper has demonstrated the extent to which the lessons learned from addressing the Ebola Virus Disease (EVD) pandemic have enabled these three countries to build on budgetary capacities (anticipating and coping capacities) to manage the adverse consequences of COVID-19. Secondary sources had been used to collect data, which were further theorised by integrating the resilience framework and resource-based view. The findings of the study highlight the fact that all these three countries have put in place policies and resources, largely drawing on from their earlier experience of handling EVD, which enabled them to execute budgetary-informed actions to prepare for and cope with the COVID-19 crisis. The lessons learned from the history served as a founding block for these countries in terms of building resilience. Situation awareness, environmental conditions and adapting and transforming capacities, all have contributed to these countries developing anticipatory and coping mechanisms during the first and second wave of the pandemic. However, increasing external borrowing to support the budgetary initiatives undertaken have raised concerns about the long-term financial resilience of all these three countries. The study has important policy implications in sub-Sahara Africa and beyond in terms of shaping future governmental pandemic-related control measures and other prevention initiatives and policies.

### **Concluding remarks**

Most of the papers selected for this special issue have touched on different aspects of financial resilience connecting it with the budgetary responses by governments during the pandemic. Such a focus on financial resilience is also evident in prior work that has discussed the challenging budgetary positions of emerging economies in Africa and Asia with the advent of the pandemic (e.g., Ejiogu *et al.*, 2020; Upadhaya *et al.*, 2020). Many of these studies have demonstrated how the short-term fiscal and budgetary responses of these emerging economies to tackle the pandemic had adversely impacted on their borrowings and the level of debt and deficit (see e.g. Rinaldi, 2022; Dzigbede and Pathak, 2020). All these studies direct our attention to the fact that financial resilience has become integral to the issue of social significance, not least in developed countries, but also in emerging economy contexts.

In the global context, the concept of ‘publicness’ (Steccolini, 2019) and the altering forms of public governance (Grossi and Argento, 2022) have often been associated with the rise of

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3 research projects exploring different aspects of governments' financial resilience and the role  
4 that accounting and accountability can play in the process of resilience building (Barbera *et al.*,  
5 2017; Steccolini, 2019; Ferry *et al.*, 2015; Ahrens and Ferry, 2020). Unprecedented  
6 government borrowing and escalating external debt, especially after the pandemic, and  
7 continued austerity has raised concerns over the financial viability and sustainability of  
8 governments not least in the developing world, but also across many western countries (Coyle  
9 and Ferry, 2022; Ferry *et al.*, 2015; Ahrens and Ferry, 2020). We therefore echo voices which  
10 asserted that governments should work on developing capacity that will enable them to forecast  
11 such adverse events and shocks and make preparations before they actually occur (Coyle and  
12 Ferry, 2022). Wider changes in the way governments function, including their accounting and  
13 budgeting, are of paramount importance for resilience building (Barbera *et al.*, 2017). As in the  
14 cases set out by Nkundabanyanga *et al.* (2023), Dzigbede *et al.* (2023) and Jacob *et al.* (2023)  
15 (all in this special issue), the traditional incremental budgeting system operated by many  
16 emerging economies has not been designed to respond, absorb and recover from shocks and  
17 adverse events, and may therefore prove to be futile in terms of making governments resilient.  
18 Without building on long-term resilience, issues of governance and accountability mechanisms  
19 in emerging economies will be further exacerbated, thereby escalating financial hardships and  
20 further eroding the lives and livelihoods of poor and vulnerable communities (Adhikari and  
21 Jayasinghe, 2022).  
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38 The looming global recession and the ongoing cost of living crisis signal that the effects of the  
39 pandemic, along with other similar emerging (or possible) threats, on the global economy will  
40 continue to be felt for many years to come. This will require governments to continue efforts  
41 to build resilience in the pursuit of financial policies, connecting it with budget practice in  
42 particular and public accounting and accountability in general. Since one of the aims of this  
43 special issue has been to collaborate in the analysis of how public sector accounting and  
44 budgeting in emerging economies are implicated in the government responses to COVID-19,  
45 a case for resilience post-COVID 19 is the embryonic theme potentially resulting in insights  
46 into the role of public sector accounting and budgeting in a wider emerging economy context  
47 and in addressing the many crises these countries face. More research is therefore needed to  
48 extend our understanding of the way how governments in emerging economies could embed  
49 financial resilience through the deployment of efficient and effective public sector accounting  
50 and accountability.  
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3 As is the case in other sectors, the pandemic has triggered discussions about the way public  
4 resources are managed and services delivered to citizens (Lassou *et al.*, 2021). Issues of  
5 financial accountability and transparency of governments when facing such crises have led to  
6 more scholarly attention. To what extent such transparency and accountability can be restored  
7 through the adoption of international public sector accounting standards is a key question  
8 (Grossi *et al.*, 2023; Van Helden *et al.*, 2021; Polzer *et al.*, 2019, 2021). While few studies  
9 (Tawiah, 2021; Tawiah and Soobaroyen, 2022), as well as the reports published by  
10 international organisations and the accounting profession (Khan and Mayes, 2009; ACCA,  
11 2017) outline several benefits that emerging economies can derive from IPSAS-based  
12 reporting, a paper by Polzer *et al.* 2023(in this special issue) has charted the different cultural,  
13 structural and economic constraints in the implementation process. However, with the evolving  
14 post-COVID thinking and the different roles being assigned to public sector accounting (for  
15 instance, addressing the issues of social significance such as resilience building, facilitating  
16 coproduction and hybridity, mitigating climate risks and promoting grass-roots level  
17 engagement, empowerment and digitalisation), further research is required to delineate what  
18 role (if any) IPSASs could play in widening both the scope and role of public sector accounting  
19 in the new era.  
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34 A key aspect we have witnessed in emerging economies in the last decades are the unintended  
35 consequences of public sector accounting reforms (Hopper *et al.*, 2017). This has led to critical  
36 sentiments against the carriers or enablers of these reforms, mainly international organisations  
37 and the accounting profession who performed the role of an epistemic community. These  
38 allegations are based on the ignorance of local contexts, practices and the labelling of NPFM-  
39 led practices as best practices on account of their adoption in western contexts (Jayasinghe *et*  
40 *al.*, 2021). However, recent literature states that all such external factors, as well as the attempt  
41 to perceive accounting merely as a technical artifact rather than a practice of social significance,  
42 have played a part. The situation has been further exacerbated due to limited attention being  
43 paid to accounting education and professionalisation (Neves *et al.*, 2022; Karatzimas *et al.*,  
44 2022). Networks of accounting scholars such as the Comparative International Government  
45 Accounting Research (CIGAR) and professional initiatives, such as the African  
46 Professionalisation Initiative (API), have now firmly positioned public sector accounting  
47 education at the centre of their public sector agenda (API, 2020). Through this special issue we  
48 therefore call for scholars to facilitate future research on public sector accounting education  
49 and how education and curriculum could be developed to address the widening gaps between  
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3 public sector accounting research and practices and the intended and unintended consequences  
4 of reforms sweeping across the countries.  
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9 Lastly our key message to public sector accounting scholars, practitioners and policy makers  
10 in emerging economies is the need to move beyond the narrow conceptualisation of  
11 development and its achievement through the deployment of various NPFM-led public sector  
12 accounting measures. Attempts to achieved development through public sector accounting has  
13 failed to live up to expectations since the 1970s, the state-led development in Nepal pursued  
14 under the behest of international organisations being just one example (Wildavsky, 1972). The  
15 consequences of transitioning towards accrual accounting and performance measurement  
16 embedded within the market-led development of international organisations are abound in the  
17 literature (Hopper *et al.*, 2009; Van Helden and Uddin, 2016; Van Helden *et al.*, 2021). Public  
18 sector scholars in emerging economies are required to adopt a different perspective to explore  
19 development, transgressing the geographical remit and identifying contemporary issues  
20 affecting the lives and livelihoods of people such as climate change and other wicked problems.  
21 In effect, they need to escape the cage of NPM (Steccolini, 2019) and development as proposed  
22 by international organisations (Adhikari and Jayasinghe, 2022), and instead identify the way  
23 to engender public value through public sector accounting and accountability. What is perhaps  
24 more important is to unfold how public sector accounting can be further developed to address  
25 such issues of social significance, generating public value, emancipating communities and  
26 promoting a fairer post-COVID society. Development is no longer a context specific  
27 phenomenon (Adhikari and Jayasinghe, 2022; Sachs, 1990), which could be achieved through  
28 the adoption of NPFM measures. We argue that it needs to be envisaged more as an analytical  
29 content, incorporating issues of social significance, which have a direct bearing on the  
30 wellbeing and sustainability of humankind, nature, and society. Further research should  
31 therefore be undertaken incorporating the wider approaches to development and exploring what  
32 role that public sector accounting can play attaining these development issues, thus traversing  
33 contextual boundaries. One way to encourage further research could be through the promotion  
34 of special issues, networking of researchers and workshops; for instance, a special issue on  
35 climate accounting and accountability of governments could be an important way forward in  
36 this regard.  
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