



Research Repository

The Recovery of Public Sector Accounting as a Site of Possibility: Publicness and Localised-led Development

Accepted for publication in Financial Accountability and Management

Research Repository link: <https://repository.essex.ac.uk/41085/>

Please note:

Changes made as a result of publishing processes such as copy-editing, formatting and page numbers may not be reflected in this version. For the definitive version of this publication, please refer to the published source. You are advised to consult the published version if you wish to cite this paper.

<https://doi.org/10.1111/faam.70003>

Editorial

The Recovery of Public Sector Accounting as a Site of Possibility: Publicness and Localised-led Development

Danture Wickramasinghe, Adam Smith Business School, University of Glasgow

Pawan Adhikari, Essex Business School, University of Essex

Ileana Steccolini, Essex Business School, University of Essex and Department of Management, University of Bologna,

Kelum Jayasinghe, Sheffield University Management School, University of Sheffield

ABSTRACT

As public sector accounting stands at a momentous historical juncture, this editorial introduces a special issue of *Financial Accountability & Management* that reimagines public sector accounting in the wake of New Public Management's (NPM) limitations. Confronting crises of governance, legitimacy, and representation, we propose two generative analytical anchors—publicness and localised-led development—to challenge dominant managerial logics and reorient accounting toward more democratic, situated, and socially responsive practices. Publicness is reconceptualised as a dynamic, contested space shaped by accounting technologies, civic engagement, and political struggle. Localised-led development foregrounds the agency of place-based actors and vernacular knowledge in resisting technocratic reforms and enabling contextually grounded governance. The issue features five empirical studies spanning student unions in Australia, municipal services in Turkey, environmental activism in Malaysia, infrastructure failure in Latin America, and peacebuilding in Palestine. Together, they illuminate how accounting mediates between global reform discourses and local governance realities, functioning both as a disciplinary tool and a potential site of transformation. We argue that public sector accounting must move beyond critique and engage in reconstructive scholarship that values pluralism, participatory accountability, and care

ethics. By foregrounding the political, cultural, and ethical dimensions of accounting, this issue offers a critical path forward for scholars and practitioners seeking to reclaim public sector accounting as a force for public value, justice, and sustainable development.

1 Introduction

Public sector accounting stands at a pivotal historical juncture. After decades dominated by the rationalities and instruments of New Public Management (NPM), accounting scholarship and practice are increasingly confronted by their limitations. Crises of governance, legitimacy, and representation are no longer episodic but systemic manifesting in the form of austerity, global pandemics, ecological collapse, digital authoritarianism, and the decline of democratic accountability. In this context, the calculative regimes of NPM—predicated on market emulation, managerial control, and performative metrics—appear increasingly inadequate for capturing the complexity, plurality, and urgency of public governance in the twenty-first century.

This special issue of *Financial Accountability & Management* emerges as a response to this impasse. It does not merely call for extensions of existing research; it demands a fundamental rethinking of the conceptual foundations, methodological commitments, and normative horizons of public sector accounting. At its heart lie two interrelated and generative concepts—publicness and localised-led development—which together offer a pathway for revitalising the field.

We propose that these concepts, while analytically distinct, operate in tandem to disrupt the epistemic authority of NPM and reorient accounting toward more democratic, situated, and socially responsive forms of governance. *Publicness* speaks to the contested nature of the “public” itself—how it is constituted, performed, and made accountable through calculative practices (Steccolini, 2019). *Localised-led development* foregrounds the significance of place,

community, and vernacular knowledge systems in shaping developmental outcomes and governance imaginaries. Both concepts encourage a radical rethinking of accounting not merely as a technical artefact but as a social, political, and moral infrastructure (Carnegie et al., 2022).

Why are these concepts necessary now? Because the traditional coordinates of public sector accounting—efficiency, transparency, and managerial performance—have increasingly obscured deeper questions of value, voice, and justice (Bracci et al., 2021; van Helden & Steccolini, 2024; Lapsley & Miller, 2019). While efficiency remains relevant, it cannot be the only—or even the primary—metric by which public governance is assessed. The global spread of NPM logics has generated multiple blind spots: silencing alternative visions of accountability, marginalising the agency of local actors, and often reinforcing top-down, technocratic modes of development that reproduce inequalities rather than resolve them.

This special issue offers a critical counterpoint. It invites scholars to engage in a dual project of critique and reconstruction: to expose the limitations of dominant public sector accounting paradigms while simultaneously experimenting with alternative vocabularies, practices, and institutional forms. It embraces theoretical pluralism (see e.g., Hopper & Major, 2007), drawing on public value theory, new public governance, post-colonial critique, field theory, and dialogic accountability, among others. It encourages methodological innovation, with contributors employing ethnography, discourse analysis, and participatory inquiry to uncover the dynamics of power, resistance, and co-production within accounting systems. And it insists on normative reflexivity, asking not only how accounting works, but whom it serves, what it excludes, and how it might be reimagined.

Across the contributions in this issue, we find a shared ethos: a commitment to reclaiming public sector accounting as a generative and transformative practice. Whether situated in Australian student unions, Turkish municipalities, Malaysian environmental projects, Latin

American infrastructure failures, or Palestinian peacebuilding efforts, these studies illuminate the entanglements between accounting, governance, and social struggle. They reveal accounting as a medium through which institutions are legitimated or contested, public goods are defined or undermined, and futures are imagined or foreclosed.

In what follows, we elaborate the conceptual contours of publicness and localised-led development, situating them within broader debates in public sector accounting and critical governance studies. We then introduce the five empirical contributions, each of which offers a distinct perspective on how these concepts materialise in practice. We close with reflections on the future of public sector accounting—its challenges, possibilities, and responsibilities in a world marked by both deep crisis and enduring hope.

2 Conceptual Anchors – Publicness and Localised-led Development as Analytical Triggers

The two conceptual anchors of this special issue—publicness and localised-led development—are not simply thematic guides but robust analytical triggers that critically reframe how we study public sector accounting. They are rooted in epistemological and ontological challenges to dominant reform paradigms, especially those premised on the managerialist ethos of New Public Management (NPM) and the global diffusion of technical rationalities. While NPM has often portrayed accounting as a neutral mechanism for enhancing efficiency, transparency, and accountability, these concepts compel us to think otherwise. They invite a reconceptualisation of accounting as a situated practice embedded in historical, cultural, and political terrains. In doing so, they open the space for interrogating how accounting systems not only reflect but constitute the public realm and development agendas through contingent assemblages of values, knowledges, and power relations. Anchoring the issue in these two concepts allows us to move beyond binary categories such as public/private or global/local and instead embrace a

more generative vocabulary for exploring heterogeneity, conflict, and rearticulation in contemporary governance.

2.1 Publicness: A Pluralistic and Political Approach to Studying Accounting

Publicness, as a concept, has long been entangled in institutional, legal, and administrative definitions—often reduced to criteria such as government ownership, public funding, or statutory mandates (Boyne, 2002; Andrews et al., 2011). However, such static, formalistic framings have been increasingly critiqued for their inadequacy in capturing the complexities of contemporary governance, especially in contexts marked by hybridity, outsourcing, and the growing involvement of civil society, private actors, and transnational organisations in the provision of public goods and services. Scholars such as Bozeman (2007), Steccolini (2019), and Bracci et al. (2021) have pushed for a more dynamic and politically attentive conception of publicness—one that recognises it not as an institutional category but as a contested space of social negotiation, norm construction, and performative engagement.

In this expanded view, publicness is enacted rather than possessed; it is the product of ongoing struggles over visibility, voice, legitimacy, and value. It is shaped by discursive constructions, affective investments, and ethical claims, and is deeply mediated by calculative practices. Accounting, far from being a neutral mirror of public value, becomes a constitutive force—a *dispositif* that participates in defining what counts as public, whose interests are prioritised, and what forms of accountability are deemed legitimate. As Kurunmäki et al. (2016) argue, accounting is a generative practice that not only mediates professional identities but also reframes institutional roles and reshapes political subjectivities. In this way, publicness emerges not as a fixed property but as an assemblage—heterogeneous, unstable, and open to reconfiguration.

Accounting thus plays a dual role: it can act as an instrument of managerial control and depoliticisation, narrowing publicness to cost-efficiency metrics and performance targets; or it can become a terrain of resistance and innovation, reimagining public value through participatory budgeting, civic audit, or social accountability mechanisms. It is precisely this ambivalence that makes the concept of publicness analytically productive. It encourages researchers to investigate not merely whether accounting systems are in public entities, but how they actively construct or disrupt notions of the public through material practices, language, and technologies of measurement. Along the lines of Bracci et al. (2021), it demands attention to the relational, situated, and temporal dimensions of publicness: Who gets to speak as the public? How are competing interests negotiated or erased? In what ways do accounting regimes include or exclude certain actors, knowledges, and values?

This lens enables a deeper examination of the erosion of democratic ideals under the hegemony of audit culture and managerial rationality but also points to emergent sites of public reconstitution. From grassroots movements that mobilise counter-accounting to demand climate justice, to local councils experimenting with deliberative governance, there are multiple spaces where publicness is being reclaimed, redefined, and performed anew. These dynamics compel a more pluralistic and political approach to studying accounting's entanglement with public life—an approach that is sensitive to both its disciplining effects and its transformative potential (on this, see also Barbera et al., 2024; Vollmer et al., 2024).

2.2 Localised-led Development: Accounting for Context, Culture, and Community

While publicness invites us to rethink the constitution of the public sphere, *localised-led development* foregrounds the spatialised and cultural dimensions of governance and reform. This concept challenges the teleological narratives of modernisation and the prescriptive universalism of global reform agendas that often accompany development discourse. In

contrast to top-down models that treat development as a technical project to be managed through best practices and benchmarked solutions, localised-led development insists on the primacy of context, the centrality of vernacular knowledge systems, and the agency of local actors. It emerges from a recognition that reforms are never implemented in a vacuum; they are interpreted, contested, and reshaped through existing social relations, cultural norms, and historical legacies.

This perspective draws on a vibrant and expanding stream of critical accounting scholarship that challenges and reimagines the role of accounting in shaping development in the Global South. Scholars such as Hopper et al. (2009), Adhikari et al. (2023), Jayasinghe & Wickramasinghe (2011), and Alawattage & Azure (2021) have demonstrated how accounting reforms promoted by international financial institutions often disembed accountability practices from their socio-cultural moorings. These reforms—whether framed as accrual-based accounting and budgeting, performance management, or integrated financial information systems—frequently privilege a technocratic rationality that obscures local meanings of responsibility, obligation, and trust. In doing so, they risk marginalising alternative ways of knowing and governing that may be more attuned to community needs and aspirations.

Localised-led development serves as a conceptual antidote to this form of epistemic colonisation. It foregrounds the importance of situated knowledge and relational accountability, urging scholars to examine how public sector accounting reforms interact with informal institutions, customary law, and non-state actors such as religious bodies, village councils, or cooperatives. It also invites critical attention to the adaptive capacities of local actors—not as passive recipients of reform but as agents who appropriate, repurpose, or even subvert accounting tools to align with their own priorities. Such agency may be expressed in the informal appropriation of budgeting templates for participatory planning, or the creative reinterpretation of audit frameworks to include social justice concerns.

Moreover, this approach resonates with the call for a decolonial turn in public governance and a cultural turn against economic reductionism and dismissive treatment of culture and the lifeworld (Escobar, 1995; Sayer, 2002; Santos, 2014). It highlights the need to move beyond extractive research practices and engage in more dialogical, co-constructed forms of inquiry that respect and elevate local epistemologies. Particularly in post-conflict or postcolonial settings, localised-led development can help illuminate how externally imposed reforms often deepen existing inequalities or fail to resonate with lived realities. In such contexts, development is not merely about resource allocation or institutional reform but about restoring dignity, repairing broken social fabrics, and enabling collective futures.

Importantly, localised-led development is not a romantic retreat into localism. Rather, it offers a critical methodology for navigating the tensions between global and local, modern and vernacular, formal and informal. It encourages a nuanced understanding of hybridity, where multiple systems of value and meaning co-exist and interact in unpredictable ways. For public sector accounting research, this means developing methodological frameworks that are flexible, reflexive, and attuned to complexity—capable of capturing the contingent ways in which accounting reforms unfold on the ground.

2.3 Working Together: Reframing Public Sector Accounting

While each concept—publicness and localised-led development—offers a rich analytical pathway, their intersection holds even greater potential for reconfiguring the intellectual agenda of public sector accounting. When considered together, they challenge the presumed neutrality of accounting and open it up as a terrain of political struggle, cultural negotiation, and ethical deliberation. They enable us to trace how accounting mediates between institutional logics and civic imaginaries, between global policy prescriptions and grounded practices of accountability.

The empirical contributions in this special issue animate this intersection in compelling ways. They explore how accounting figures in domains as varied as municipal infrastructure in Latin America, postcolonial reconciliation in Malaysia, peacebuilding in Palestine, youth activism in Australia, and decentralised service delivery in Turkey. In each case, accounting is not merely a background tool but a key actor in the configuration of governance relations. These studies show how accounting practices reproduce, challenge, or rework dominant logics—whether through co-option, resistance, or creative translation.

Ultimately, this special issue calls for a repositioning of public sector accounting as a field that must grapple with the politics of knowledge, the ethics of governance, and the situatedness of reform. By foregrounding publicness and localised-led development, we aim to provoke critical reflection on how accounting participates in the making of public life—not only as a tool of administration but as a site where imaginaries of justice, inclusion, and care are negotiated.

3 Empirical Vignettes: Reframing Publicness and Localised-led Development in Practice

This section explores the contributions featured in the special issue, examining how each paper mobilizes the dual analytical lenses of *publicness* and *localised-led development* to disrupt inherited assumptions, foreground situated struggles, and reconfigure the conceptual and practical boundaries of public sector accounting.

3.1 Reconfiguring Student Representation: Jonathan and Hoque (2025)

Jonathan and Hoque's contribution investigates how New Public Management (NPM) logics have transformed the landscape of student union governance in Australia, focusing on three prominent student union bodies embedded within university structures. Drawing on Bozeman's insights on publicness theory (see e.g., Bozeman, 2004), the study illustrates how institutions

that once functioned as advocacy-driven, welfare-oriented spaces are being redefined through accounting practices rooted in financial self-sufficiency and market rationality.

The concept of publicness is central to their analysis, not as a binary between public and private, but as a terrain of negotiation. These student unions now straddle a space between public mission and commercial performance. Accounting, in this context, becomes a performative tool—simultaneously enabling survival within increasingly competitive environments while diluting core commitments to democratic participation and social representation. The shift from member-led budgeting toward corporate-style financial reporting not only redefines organisational identity but also reshapes internal power relations, privileging managerial authority over student voices.

Localised-led development appears here in a more subdued but equally significant form. The authors highlight how reforms imposed through broader university governance structures often neglect the contextual realities of student populations. Financial tools calibrated for risk mitigation and revenue diversification come to override practices of inclusion, representation, and student welfare. In resisting a one-size-fits-all reform narrative, the paper exposes how union bodies, once embedded in grassroots student advocacy, are pressured to conform to templates that treat them as revenue-generating units rather than spaces of civic engagement.

In this way, Jonathan and Hoque expose the erosion of both publicness and local responsiveness in institutions traditionally designed to support student agency. They argue not simply for a critique of managerial encroachment, but for a reinvigoration of accounting systems that reflect plural values, participatory deliberation, and contextual sensitivity.

3.2 Field Logics and Adaptive Publicness: Bilbil et al. (2024)

Bilbil and colleagues deliver a nuanced analysis of how publicness emerges, adapts, and transforms within unstable political and institutional environments. Focusing on the delivery

of social support services in Istanbul across three historical moments—the 2016 coup attempt, subsequent structural reforms, and the COVID-19 pandemic—they employ Bourdieu’s theoretical apparatus (see e.g., Bourdieu, 1977) to interrogate the relational production of publicness within fields of power and contestation.

Rather than assuming publicness as a fixed institutional attribute, the authors conceptualise it as a field-dependent and dynamic configuration. Through the shifting logics of habitus, capital, and position-taking, they demonstrate how actors within municipalities, civil society, and central government agencies recalibrate their strategies to (re)claim the mantle of public value delivery. During the coup attempt, publicness was centralised and securitised, dominated by the state; in the reform period, it became fragmented and strategic; during the pandemic, it took on solidaristic and plural forms. In each case, accounting practices were central to how actors positioned themselves—either as legitimate public providers or as responsive community partners.

The concept of localised-led development is interwoven into this analysis through the study’s close attention to how public services were mediated by local actors, norms, and institutional histories. The authors challenge the view that social support delivery is simply an output of bureaucratic design. Instead, they show how municipalities and NGOs engaged in locally contingent forms of collaboration and accountability. By foregrounding these interactions, they destabilise top-down reform trajectories and instead present development as a product of situated negotiation, strategic alliance-building, and adaptive practice.

Accounting is shown to be more than a neutral infrastructure—it is a symbolic and practical resource that can be mobilised to project legitimacy, claim moral authority, or forge horizontal solidarities. The study thus offers a powerful example of how publicness and localised-led development intersect: the former as a quality continuously forged and contested in institutional fields; the latter as a mode of development grounded in relational agency and

contextually embedded action. Importantly, the authors call for an accountability framework that is action-based and relational, rather than technocratic and transactional, advancing a more reflexive vision of governance.

3.3 Catastrophe and the Illusion of Efficiency: Barrios-Alvarez et al. (2024)

Barrios-Alvarez and colleagues present a searing indictment of how NPM-inspired accounting practices can produce not only institutional dysfunction but ecological and human catastrophe. Their case study focuses on a Latin American dam project, where a state-owned enterprise—lauded for its embrace of market logics and managerialism—became the epicentre of disaster. Through Giddens' structuration theory (see e.g., Giddens, 1984), the authors trace how performance metrics, financial reporting, and internal control systems were used to perform a façade of competence that ultimately contributed to oversight failures and community devastation.

Publicness in this study is framed through its absence and erosion. The company's identity as a public enterprise was subordinated to its self-image as a high-performing, market-aligned actor. Its engagement with the public was managed through carefully curated narratives, bolstered by accounting representations that privileged efficiency over safety, community welfare, or environmental sustainability. Publicness, in other words, was reduced to symbolic capital—deployed strategically for legitimation but emptied of substantive accountability to affected populations.

Conversely, localised-led development appears in the form of a lost opportunity—a counterfactual vision glimpsed through the voices of community members, technical experts, and marginalised actors who attempted to raise concerns but were systematically sidelined. The study exposes how calculative rationalities, once embedded, can crowd out vernacular knowledge and silence dissenting perspectives. Here, accounting is not merely complicit in

governance failure—it becomes the mechanism through which systemic risk is concealed and responsibility deflected.

The study powerfully reveals how NPM, when implemented without attention to social and ecological consequences, can amplify rather than mitigate fragility. It calls for a renewed understanding of publicness as a practice of care, transparency, and responsiveness—and of development as an inherently political and contested process. The authors urge accounting scholars to rethink the metrics by which we evaluate institutional success and to foreground alternative values—safety, justice, ecological sustainability—that are too often rendered invisible by the pursuit of efficiency.

3.4 Rivers of Value: Ang and Wickramasinghe (2024)

Ang and Wickramasinghe's longitudinal study of a community-led river care education project in Malaysia offers a rare and hopeful glimpse into how publicness and localised-led development can be co-produced from below. Using Bozeman's public value theory (see e.g., Bozeman, 2002, 2007) and Dewey's public interest approach (see e.g., 1927), the authors construct an analytical framework that captures the political-ideological, institutional, technical, and civic dimensions of value creation.

The project itself arose in response to the failure of market-based environmental governance, which had privileged private interests, monopolistic practices, and elite capture. In contrast, the river care initiative mobilised community members, local leaders, and educators to redefine the river as a shared public good. Through participatory education, collective monitoring, and civic mobilisation, the project cultivated a new publicness—one not bestowed by statutory authority but enacted through relational practices of trust, engagement, and mutual recognition. Publicness here is not a given but an achievement—a fragile and iterative outcome of ongoing civic work. It is co-constructed through dialogue, material engagement, and shared

responsibility. The accounting practices that supported this project were not extractive or top-down; they were inclusive, dialogic, and designed to reflect community values. Budgets, activity logs, and impact assessments were treated not as tools of surveillance but as opportunities for reflection, negotiation, and learning.

This is where localised-led development shines most vividly. The initiative was shaped not by external mandates or technocratic design, but by the cultural, ecological, and political realities of place. The authors show how development outcomes—sustained river rehabilitation, increased environmental awareness, strengthened civic trust—were achieved not despite but because of their embeddedness in local life worlds.

The study thus offers a powerful counter-narrative to NPM orthodoxies. It suggests that accountability can be achieved not only through audit trails and KPIs, but through practices of care, relationality, and local co-ownership. Publicness and localised-led development are not abstract ideals; they are lived and enacted through everyday engagements with public goods.

3.5 Accounting for Peace or Power? Alazzeah and Uddin (2024)

Alazzeah and Uddin's contribution brings a critical geopolitical lens to the analysis of public sector accounting, examining how financial reforms in Palestine—implemented under the rubric of peacebuilding—serve to entrench neoliberal governance and reproduce asymmetries of power. Drawing on Fairclough's dialectical-relational critical discourse analysis (see e.g., Fairclough, 1992), the authors unravel the World Bank's discourse of fiscal discipline, efficiency, and reform as it manifests in post-conflict state-building.

Publicness, in this context, is heavily contested. The authors show how the promise of peace is operationalised through accounting reforms that emphasise revenue collection, expenditure control, and financial reporting—while sidelining political inclusion, community voice, and historical grievance. Publicness becomes a technical category devoid of relational substance.

Institutions are made "accountable" to donors and creditors, but not to the people in whose name governance is enacted.

Localised-led development is simultaneously co-opted and subverted. On the one hand, the discourse of participatory reform is mobilised rhetorically to justify interventions. On the other, the very structures of reform bypass local actors and suppress alternative visions of peace and governance. The study documents how international agencies privilege global indicators over local knowledge, and how technical reforms can mask rather than resolve the structural conditions of conflict.

This paper powerfully illustrates the imperial dimension of public financial management, showing how accounting can serve as a vehicle for post-colonial control. But it also gestures toward alternative imaginaries. Through attention to resistance, contestation, and the uneven uptake of reforms, the authors signal the potential for repoliticising accounting as a site of democratic claim-making.

3.6 Summary

As shown in Table 1 below, the five contributions to this special issue collectively offer a compelling demonstration of how the dual concepts of publicness and localised-led development can be deployed to generate rich empirical insights. Far from being abstract signifiers, these concepts act as generative lenses through which the plural realities of governance, accountability, and reform are revealed and interrogated.

Table 1 Summary of the articles selected for the special issue

Authors	Theory/ Research design	Empirical context	Key issues covered	Key findings

Jonathan and Hoque	Content analysis and open-ended interviews	Three student union bodies of Australian universities	Adoption of business-like practices and accounting by student union bodies	Erosion of publicness in student union bodies and public universities
Bilbil et al	Bourdieu's concepts of field, habitus and capital Semi-structured interviews	Social support delivery in Istanbul, Turkey	Publicness in social upheavals	Change in a context leads to the emergence of different types of publicness and accountability
Barrios-Alvarez et al.	Financial report analysis and different forms of interviews Giddens structuration theory	A dam disaster in a Latin American country	Efficiency obsession and the triggering of the disaster with far reaching socio-economic, environmental and human consequences	Catastrophic failure of market-led development and its associated management accounting practices in terms of protecting the well-being of disadvantaged communities
Ang and Wickramasinghe	Bozeman's public value	A river care education	Failure of NPM to	The importance of localised community-

	theory and Dewey's public interest approach In-depth interviews, document review and observation	project in Malaysia	achieve societal goals	driven initiatives, mainly participation and collaboration, to co-create and foster public value
Alazzeah and Uddin	Fairclough's dialectical relational version of the critical discourse analysis	A conflict condition	The World Bank's peacebuilding discourse	Peacebuilding agenda textured through value assumptions and exposed to the widespread dissemination of neoliberalism/NPFM

Source: Authors' elaboration.

4 Conclusion: Reclaiming and Reimagining Public Sector Accounting

The contributions to this special issue have collectively advanced a bold and necessary rethinking of public sector accounting. By engaging the concepts of publicness and localised-development not as abstract ideals but as critical analytical triggers, the papers illuminate how accounting practices are deeply implicated in the dynamics of governance, legitimacy, and social justice. Together, they invite us to reclaim public sector accounting as a generative

space—one that is capable of articulating, defending, and enabling more democratic, inclusive, and contextually grounded forms of public life.

4.1 Revisiting the Analytical Framework: What Publicness and Localised-led Development Enable

Throughout the issue, publicness has been shown to be far more than a descriptor of sectoral boundaries. It is a quality that emerges through political struggle, civic engagement, institutional negotiation, and moral claim-making. Whether in student unions, municipalities, environmental projects, or post-conflict states, publicness is not a static attribute but a dynamic process—one that is constantly shaped by the interaction of actors, discourses, and accounting technologies. Accounting, in this light, is not just an instrument of control or efficiency; it is a medium through which competing ideas of the public are performed, institutionalised, or contested.

In tandem, localised-led development disrupts the technocratic assumptions that underpin dominant reform narratives. It foregrounds place, culture, vernacular knowledge, and lived experience as indispensable to the design and evaluation of development and governance. Through this lens, the local is not romanticised but reclaimed as a site of agency, creativity, and resistance. Development is not something done to communities, but something done with them—through dialogic accountability, situated knowledge, and co-produced practices of value articulation.

Both concepts expand the horizons of what public sector accounting can do. They remind us that accounting is not a neutral or universal technology. It is a political and cultural artifact, shaped by and shaping the institutions it inhabits. As such, it can either narrow the field of political imagination or open it up to alternative futures grounded in solidarity, care, sustainability, and justice.

4.2 What We Learn from the Empirical Contributions

Each contribution in this special issue brings these concepts to life in distinct and complementary ways. Jonathan and Hoque show how publicness is eroded and reconfigured within hybrid organisational spaces like student unions, as managerialism reshapes traditional accountability mechanisms. Bilbil et al. offer a dynamic theory of publicness as field-dependent and politically adaptive, highlighting how actors reposition themselves amid shifting institutional landscapes. Barrios-Alvarez et al. deliver a damning critique of how accounting for efficiency, when detached from substantive notions of the public, can contribute to ecological and social disaster.

Conversely, Ang and Wickramasinghe provide a hopeful vision of public value creation through grassroots participation, where accounting becomes a tool of reflection and engagement rather than discipline. Alazzeah and Uddin bring into view the global stakes of accounting reform, illustrating how post-conflict governance can be co-opted by transnational logics that marginalise local agency. Taken together, these papers do not simply critique the failures of NPM—they propose alternative modalities of public sector accounting and accountability grounded in relationality, context, and public ethics.

4.3 The Challenge Ahead: From Critique to Reconstruction

A key lesson from this collection is that critique alone is not enough. While it is essential to expose the blind spots, contradictions, and violences of dominant reform paradigms, public sector accounting must also engage in the work of reconstruction. This means developing new theoretical vocabularies, methodological tools, and institutional arrangements that can better support pluralistic and inclusive forms of governance.

It requires scholars to think beyond metrics and models—to ask what it means to account for care, for sustainability, for historical injustice, or for cultural difference. It also means expanding the communities of practice and knowledge with which accounting engages. Local activists, community organisations, indigenous leaders, and marginalised publics must be seen not as passive subjects of reform but as co-creators of knowledge and accountability frameworks.

4.4 Directions for Future Research

Looking ahead, several promising directions emerge for future public sector accounting research, inspired by the themes of this special issue. A key area involves accounting for plural publics. Rather than treating the public as a singular, homogenous entity, future research must grapple with its contested and diverse nature. Scholars are called to investigate how different groups articulate divergent needs, values, and visions of the good, and how accounting systems mediate among these—sometimes amplifying, other times silencing them. Attention must also be paid to emergent publics—those brought into being through moments of crisis, acts of resistance, or networks of solidarity.

Understanding publicness and localised-led development also requires methodologies that attend to nuance, relationality, and context. As this issue's contributions show, approaches such as ethnography, action research, discourse analysis, and participatory inquiry are crucial for capturing the complexity of public sector dynamics. Future research should refine these methods, especially in historically marginalised or under-researched settings—post-conflict zones, indigenous communities, or spaces of informal governance.

Another critical direction involves repoliticising accounting reforms. Research must move beyond technical framings that emphasise efficiency or effectiveness, and instead interrogate whose interests are being served, what knowledges are legitimised, and what possibilities are

excluded. This entails scrutinising the transnational networks of donors, consultants, and international agencies that shape reform agendas, and unpacking the political and epistemic assumptions that underpin them.

Theorising accountability also demands rethinking. The dominant model—linear, upward reporting to funders or central authorities—is increasingly inadequate for the complexities of contemporary public life. Alternative conceptualisations such as dialogic accountability, action-based accountability, and intersectional accountability offer richer frameworks (see e.g., Brown, 2009; Brown & Dillard, 2015). These perspectives foreground the importance of trust, recognition, and mutual responsibility, and call for accounting practices that are more responsive to the relational fabric of the public sphere.

The climate crisis introduces further imperatives for public sector accounting. Ecological dimensions of publicness remain insufficiently theorised, and as environmental challenges intensify, new accounting frameworks must be developed to address intergenerational equity, ecological integrity, and planetary limits. Public sector accounting can no longer be preoccupied solely with fiscal balance or economic growth—it must evolve into a tool for sustainable and regenerative governance.

Finally, future research should explore what it means to place an ethics of care at the heart of public sector accounting. This requires a move away from managerialist logics toward an understanding of accounting as a moral and relational practice—one that sustains social bonds, recognises vulnerability, and supports collective wellbeing (see e.g., Bauman, 2011). Especially in contexts marked by fragility, trauma, or social repair, care ethics provides a compelling counterpoint to the dominant rationalities of control and performance.

4.5 Concluding Reflections: A Project of Hope

This special issue has sought to contribute not only to scholarly debate but to a broader political and intellectual project: the recovery of public sector accounting as a site of possibility. At a time when public institutions are under siege—from austerity, privatisation, authoritarianism, and ecological breakdown—the need to reimagine accounting is not just academic. It is a question of democratic survival.

Publicness and localised-led development offer us the conceptual tools to meet this challenge. They direct our attention to the margins, to the plural, to the situated—and in doing so, they expand the terrain of what can be accounted for, and what can be hoped for.

We end with an invitation. Let us build an accounting scholarship that not only critiques but creates. Let us co-produce knowledge with those most affected by reform. Let us refuse the inevitability of technocracy, and instead reclaim accounting as a political, ethical, and relational practice—one capable of sustaining the public in all its diversity, fragility, and promise.

References

- Adhikari, P., Nkundabanyanga, S., Soobaroyen, T., & Jayasinghe, K. (2023). Guest editorial: Public sector accounting in emerging economies in the evolving post-Covid-19 era. *Journal of Public Budgeting, Accounting and Financial Management*, 35(3), 297-308.
- Alawattage, C., & Azure, J. (2021). Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform. *Critical Perspectives on Accounting*, 78, 102266.
- Andrews, R., Boyne, G. A., & Walker, R. M. (2011). Dimensions of publicness and organizational performance: A review of the evidence. *Journal of Public Administration Research and Theory*, 21(Suppl. 3), i301–i319.

- Ang, N., & Wickramasinghe, D. (2024). Rivers of value: Accounting for environmental governance in Malaysia. *Financial Accountability & Management*, <https://doi.org/10.1111/faam.12426>
- Barbera, C., Sicilia, M., & Steccolini, I. (2024). New development: Rethinking public sector accounting systems by rediscovering their relational nature. *Public Money & Management*, 44(8), 727-732.
- Barrios-Alvarez, C., Adhikari, P., Salifu, E., Gomez-Mejia, A., & Giraldo-Villano, X. (2024). Reproduction of efficiency through management accounting practices: Socio-economic, environmental, and human consequences of NPM reforms. *Financial Accountability & Management*, 40(4), 475-497.
- Bauman, D. (2011). Evaluating ethical approaches to crises leadership: insights from unintentional harm research. *Journal of Business Ethics*, 98, 281-295.
- Bilbil, E., Firtin, C., Zihnioglu, O., & Bracci, E. (2024). Field logics and adaptive publicness in Istanbul's municipal governance. *Financial Accountability & Management*, 40(4), 454-474.
- Bourdieu, P. (1977). *Outline of a theory of practice*. Cambridge: Cambridge University Press.
- Boyne, G.A. (2002). Public and private management: what's the difference? *Journal of Management Studies*, 39(1), 97-122.
- Bozeman, B. (2002). Public value failure: when efficient markets may not do. *Public Administration*, 62(2), 134-151.
- Bozeman, B. (2004). *All organizations are public: Comparing public and private organizations*. Washington, DC: Beard Books.
- Bozeman, B. (2007). *Public values and public interest: Counterbalancing economic individualism*. Washington, DC: Georgetown University Press.

- Bracci, E., Saliterer, I., Sicilia, M., & Steccolini, I. (2021). Accounting for (public) value(s): Reconsidering publicness in accounting research and practice. *Accounting, Auditing & Accountability Journal*, 34(2), 437–458.
- Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting*, 20(3), 313–342.
- Brown, J., & Dillard, J. (2015). Opening accounting to critical scrutiny: Towards dialogic accounting for policy analysis and democracy. *Journal of Comparative Policy Analysis: Research and Practice*, 17(3), 247–268.
- Carnegie, G.D., Ferri, P., Parker, L.D., Sidaway, S.I., & Tsahuridu, E.E. (2022). Accounting as technical, social and moral practice: the monetary valuation of public cultural, heritage and scientific collections in financial reports. *Australian Accounting Review*, 32(4), 460-472.
- Dewey, J. (1927). *The public and its problems*. New York: Holt.
- Escobar, A. (1995). *Encountering development: The making and unmaking of the third world*. Princeton University Press.
- Fairclough, N. (1992). *Discourse and social change*. Polity Press.
- Giddens, A. (1984). *The construction of society: Outline of the theory of structuration*. University of California Press.
- Hopper, T., & Major, M. (2007). Extending institutional analysis through theoretical triangulation: Regulation and activity-based costing in Portuguese telecommunications. *European Accounting Review*, 16(1), 59–97.
- Hopper, T., Tsamenyi, M., Uddin, S., & Wickramasinghe, D. (2009). Management accounting in less developed countries: What is known and needs knowing. *Accounting, Auditing & Accountability Journal*, 22(3), 469–514.
- Jayasinghe, K., & Wickramasinghe, D. (2011). Power and institutional politics: Accounting, the state and development at an NGO. *Critical Perspectives on Accounting*, 22(3), 292–314.

- Jonathan, P., & Hoque, Z. (2025). How business-like operations shape student union values and accountability: Accounts of publicness and privateness discourse in universities. *Financial Accountability & Management*, <https://doi.org/10.1111/faam.12428>.
- Kurunmäki, L., Mennicken, A., & Miller, P. (2016). Quantifying, Economising, and Strategising: Accounting for the Calculative Infrastructure in the Governance of Medicine. *Health Sociology Review*, 25(3), 224–239.
- Lapsley, I., & Miller, P. (2019). Transforming the public sector: 1998–2018. *Accounting, Auditing & Accountability Journal*, 32(8), 2211–2250.
- Santos, B. de S. (2014). *Epistemologies of the South: Justice Against Epistemicide*. Oxon: Routledge.
- Sayer, A. (2001). For a critical cultural political economy. *Antipode*, 33(4), 687-708.
- Steccolini, I. (2019). Accounting and the post-new public management: Reconsidering publicness in accounting research. *Accounting, Auditing & Accountability Journal*, 32(1), 255–279.
- Alazzeh, D., & Uddin, S. (2024). New public financial management in liberal peacebuilding discourse: The Palestine–Israel conflict and the World Bank. *Financial Accountability & Management*, 40(4), 549-572.
- van Helden, J., & Steccolini, I. (2024). Reflecting on the ‘ethos’ of public sector accounting: From ‘taken-for-granted’ to ‘plural values?’. In H Vollmer (ed.), *Handbook of Accounting in Society* (pp. 91-106). Edward Elgar Publishing.
- Vollmer, H., van Helden, J., & Steccolini, I. (2024). New development: Keeping up with accounting in society—public sector challenges. *Public Money & Management*, 44(8), 733-736.