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# Guest editorial: Public sector accounting in emerging economies in the evolving post-COVID-19 era

Guest editorial

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## Introduction

Public sector accounting and budgeting in emerging economies are experiencing a period of significant change. This change being alleged to be externally driven is primarily reflected in 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-Saharan 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 new types of budgeting, performance measurement and accountability mechanisms. Concerns are also voiced that public sector accounting in the evolving post-COVID-19 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.* (2021) 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 *et al.* (2023). Steccolini (2019) also contends that public sector accounting now intersects with a multiplicity of disciplines, sectors, professions, interests and powers and that the wider social significance of public sector accounting has been well acknowledged. More interdisciplinary and inter-contextual research has thus been called for with a view of extending our understanding to how public sector accounting has been implicated in (1) creating and maintaining coproduction and hybridity in public sector delivery; (2) building on natural, financial and climate resilience and (3) addressing “wicked” problems, which have been further complicated due to the increasing pace of digitalisation. Increasingly, public sector accounting has been assigned ambitious goals of restoring citizens’ well-being, social plurality and happiness (Steccolini, 2019).



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However, such debates and studies are yet to be aligned with the development discourses used to conceptualise public sector accounting research in emerging economies. The contextualisation of development, aligned with the governance logic and accountability mechanisms prevailing in Western democracies, has enabled international organisations and epistemic communities to set forth the direction for public sector accounting reforms in emerging economies (Jayasinghe *et al.*, 2021). For instance, Hopper *et al.* (2009) mentioned that at least three different discourses of development (state-led, market-led and localised-led) could be identified, each proposing different types of accounting, budgeting and performance evaluation tools to translate development into the everyday lives of citizens. The rhetoric that prevailed during the 1960s and 1970s, in which development could be achieved through the expansion of the state in various spheres of the socio-economic life, was premised on accounting logics and techniques such as state planning and programme budgeting, cash accounting and compliance-oriented reporting. As early as the 1970s and offering the example of national planning in Nepal, Wildavsky (1972) illustrated the factors leading to the failure of state-led development, notably: insufficient information, few and poor project proposals, inability to programme foreign aid, ministerial resistance and very limited capacity to administer development. This unintended consequence of development has led the author to conclude, “*that planning cannot create the preconditions for its own success*” (p. 508).

Extant accounting work on emerging economies has also addressed the market-led (NPM) development discourses of international organisations, in which achieving development required the downsizing of state activities, liberalisation of national economies and promotion of efficiency and effectiveness in service delivery based on market or quasi-market mechanisms (Van Helden and Uddin, 2016; Van Helden *et al.*, 2021). One of the key requirements of market-led development, arising in the main from the privatisation of state-led enterprises and governance, has been the adoption of New Public Financial Management (NPFM) measures (see, e.g. Guthrie *et al.*, 1999 for NPFM) (accrual accounting and budgeting, longer-term rolling budgeting – MTEF, performance measurement and performance auditing, amongst others). However, the outcomes from these reforms stimulated the ascendancy of critical research in public sector accounting (Adhikari and Jayasinghe, 2022). With a few exceptions (Tawiah, 2023; Tawiah and Soobaroyen, 2022), much of the accounting work in emerging economies delineates several unintended consequences resulting from the adoption of these measures, ranging from their ceremonial adoption to comply with loan conditionalities, to the misuse of these measures in promoting and covering up large-scale state-level malpractices such as corruption, patronage and clientelism (Adhikari *et al.*, 2013; Hopper, 2017; Nyamori *et al.*, 2017; Bakre *et al.*, 2017). It is worth noting that such critiques relating to NPFM measures also prevailed in developed Western economies and continue to this day, following their own experiences of NPM over the last four decades, which are alleged to be persistently “*undermining democratic legitimacy*” (Grossi *et al.*, 2023; Polzer *et al.*, 2022).

Scholars argue that the market-led development approach has continued to be a key emphasis of international organisations, although it has gradually acknowledged some of the localised-led issues such as fostering grass-roots level engagement, local empowerment and social accountability (Adhikari and Jayasinghe, 2022; Van Helden *et al.*, 2021). The rise of participatory budgeting in emerging economies is arguably one example of this growing concern for localised-led development. For instance, not only has participatory budgeting been recommended in emerging economies, but the World Bank alone has spent US\$85bn on development assistance for participation (Fung, 2015). Few exceptions exist in which participatory budgeting has led to improvement in public engagement and service delivery (Jung, 2023; Lassou *et al.*, 2023). However, overall, the fate of participatory budgeting has not been different from many other NPFM measures introduced under market-led development across emerging economies. PB, whether enforced voluntarily or mandatorily, has triggered

local political upheavals benefiting only a few political elites, instead of community members for whom the budget has actually been targeted (Kuruppu *et al.*, 2016; Jayasinghe *et al.*, 2020).

As such, we have envisaged similar debates being articulated both in emerging economies and Western contexts in which much emphasis has been placed on the role of public sector accounting in addressing wider social and local issues of significance, i.e. escaping the NPM “cage” (in Western contexts) and market-led development (in emerging economy contexts) (Grossi *et al.*, 2023). A key motivation that has led us to pursue this special issue has been to urge researchers to traverse beyond the narrow conceptualisation of development and take it more as an analytical frame rather than a context for positioning their research. If we explore the term “development” at a deeper level, it appears more to be a post-war invention rooted in the socio-political and economic reality of societies that lie outside of the “West” (Escobar, 1995, 2000, 2012) strategically bound by a recognition of the impending clash of geopolitical interests, i.e. the Cold War. As a result, indicators for measuring development were gradually established and institutionalised in line with the industrialisation and reconstruction programmes taking place in the West and the outputs generated thereof. It was only by the late 1950s and 1960s that ideas started to coalesce around the need to broaden one’s understanding of development by incorporating wider and multiple measures of social progress and improvement in overall living conditions (DuBois, 1991; Escobar, 1995, 2012).

This enabled international organisations, such as the World Bank, the International Monetary Fund and more contemporary regional organisations (e.g. European Union), to recapture the notion of “development” and reconfigure its boundaries to embed elements of governance and social accountability. These terms were promoted as foundations for social progress and economic growth and several Western-led NPFM ideals and reforms were presented to emerging economies as “best practices”, mainly on account of their prior adoption by, and apparent success in, Western countries towards ensuring good governance and sound accountability (Adhikari and Jayasinghe, 2017; Adhikari *et al.*, 2021). However, the true, and largely hegemonic, intentions of international organisations to promote their self-constructed development discourses and their attempt to align these with accounting and accountability practices and reforms have been extensively discussed in critical accounting research (Hopper *et al.*, 2017; Nyamori *et al.*, 2017). Such discussions also abound in the works published in development history, development sociology, development discourses and governmentality and post-development paradoxes (e.g. Escobar, 2012; Ziai, 2004, 2016; Mudimbe, 2020; Taylor, 1979; Roy, 2010; Tsing, 2015; Pieterse, 1998). These scholars have argued how neo-classical economic models underlying plans for development and poverty alleviation, complemented by exhortations for more governance and accountability elements, have in effect ensured the “West” can continue to exercise its “superiority” over the “Global South” and “Third” world. Mentions are made that China’s increasing development agency and geopolitical interests has further complicated the development discourse. In many instances, the Western neo-classical approaches and 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, focussing 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-19 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 and 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 (see [Table 1](#)).

The first paper selected for this special issue undertook a structured literature review of the adoption of IPSASs in emerging economies and low-income countries ([Polzer et al., 2023](#)).

| Articles in this SI          | Research design   | Empirical context                           | Key issues covered  | Main findings   |
|------------------------------|---|---|---|---|
| Polzer <i>et al.</i>         | Literature review based on the model of diffusion theory  | Emerging economies and low-income countries | The adoption of IPSASs  | Challenges faced by IPSAS reforms 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 learnt from the history could serve as a founding block for resilience building   |

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

At the time of writing this editorial, this paper had already been downloaded more than 4,500 times, which is reflective of the significant interest in the field. The authors rationalise their study by arguing that existing literature reviews in the field concentrate on Western contexts, which represent no more than 10% of the global population. Yet, during the last few decades, many emerging economies have adopted or strived to adopt IPSASs as part of an agenda to improve their governance and public accountability, either at the behest of international organisations, being inspired by other countries or, in some instances, by the accounting profession. The study shows that the majority of articles (about 75% of the reviewed papers) addressing IPSAS adoption in emerging economies and low-income countries are focussed on the implementations stage, outlining both the facilitating and impeding factors. The findings have been analysed using a model based on diffusion theory. What is potentially very interesting is almost 70% of IPSASs reforms in these countries have either failed to reach the confirmation stage or that the status of their confirmation has been manipulated. The study outlined various policy implications: taking into account the characteristics of emerging/developing countries when adopting public sector accounting reforms, adhering to a sequencing/prioritising approach to reforms and lastly making investment in education and training of public sector employees to equip them with new/relevant accounting skills.

The second paper examines budget systems and post-pandemic economic resilience in the context of COVID-19, focussing on developing countries in general and specifically African settings (Dzigbete *et al.*, 2023). The study, drawing on data from the Public Expenditure Financial Accountability (PEFA), the IMF and the World Bank and relying on bivariate correlations and difference-in-difference analysis, has demonstrated why estimates of economic recovery and resilience are higher for countries with robust budget processes in place and transparency in public finances. Due to the pandemic, government attention has shifted to fiscal policies, given the key role that such policies can play in enhancing economic recovery and resilience. However, empirical studies investigating the moderating role of national budget systems and financial management practices in enhancing the economic recovery and building resilience to future crises are scarce, thus highlighting the point that many commentators do not sufficiently and critically examine the enabling role of such systems and practices. Interestingly, the findings also highlight that countries with higher predictability and control in budget execution may witness a slower economic recovery from the pandemic. This calls for further exploring the extent to which budget flexibility would enable governments at different levels to adapt and respond timely and more effectively to emergency resource needs. The paper has important policy implications, emphasising that well-designed and effective national budget systems must continually adapt to emerging economic circumstances and embed public service values such as transparency and accountability, which could facilitate economic recovery and strengthen resilience to deal with future crises. Finally, this study draws attention to the World Bank's PEFA evaluation and assessment framework, which has been gradually developing a detailed evidence base on the quality of public financial management (PFM) systems, albeit that there is still work in progress in expanding the dataset to a wider range of countries and time periods.

Using the case of Uganda, the third paper investigated how and why budget actors demonstrate distinct behaviours in the budget process during the pandemic (Nkundabanyanga *et al.*, 2023). Data for the study were derived through document analysis and undertaking semi-structured interviews with 19 key budget actors. A contingency theory approach coupled with elements of "organisational culture", for instance, patronage culture, trust and politics, was used as the theoretical framing. In comparison to several other African countries, Uganda's initial attempts to handle the pandemic by executing an effective response strategy were well acknowledged. However, the budget became continually politicised, and the actors adopted a new way of legitimising discretionary budget authority and gained leeway to serve their self-interests. The budgetary behaviours of these actors triggered a fear of budgetary tasks

becoming part of a manipulation culture at the central level with less budgetary scrutiny, increased patronage and the rationalisation of inappropriate actions. In addition, the focus was on building short-term financial resilience through the budget rather than formulating relevant long-term strategies. The findings of the study have identified several contingencies affecting the behaviour of budget actors, including environmental uncertainty, structural ambiguities, working culture, available technology and the scale of tasks assigned to the actors. The study offered several policy implications, including the need for better collaboration between budget actors, embracing forecast-based financing and rethinking social protection needs, all of which would contribute to the building up of the financial resilience of African governments to manage future disasters.

The last paper of the special issue 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 learnt from addressing the Ebola virus disease (EVD) pandemic have enabled these three countries to build on their 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 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 learnt from history served as a foundation for these countries in terms of building resilience. Situation awareness, environmental conditions and adapting and transforming capacities, and all have contributed to these countries developing anticipatory and coping mechanisms during the first and second waves of the pandemic. However, increasing external borrowing to support the budgetary initiatives undertaken has raised concerns about the long-term financial resilience of all three countries. The study has important policy implications in Sub-Saharan 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 them 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 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 research projects exploring different aspects of governments’ financial resilience and the role that accounting and accountability can play in the process of resilience building ([Barbera \*et al.\*, 2017](#); [Steccolini, 2019](#); [Ferry \*et al.\*, 2015](#); [Ahrens and Ferry, 2020](#)). Unprecedented government borrowing and escalating external debt, especially after the pandemic, and continued austerity have raised concerns over the financial viability and sustainability of governments, not least in the developing world but also across many Western countries ([Coyle and Ferry, 2022](#); [Ferry \*et al.\*, 2015](#); [Ahrens and Ferry, 2020](#)). We, therefore, echo voices

that assert that governments should work on developing capacity that will enable them to forecast such adverse events and shocks and make preparations before they actually occur (Coyle and Ferry, 2022). Wider changes in the way governments function, including their accounting and budgeting, are of paramount importance for building resilience (Barbera *et al.*, 2017). As in the cases set out by Nkundabanyanga *et al.* (2023), Dzigbede *et al.* (2023) and Jacob *et al.* (2023) (all in this special issue), the traditional incremental budgeting system operated by many emerging economies has not been designed to respond, absorb and recover from shocks and adverse events and may, therefore, prove to be futile in terms of making governments resilient. Without building on long-term resilience, issues of governance and accountability mechanisms in emerging economies will be further exacerbated, thereby escalating financial hardships and further eroding the lives and livelihoods of poor and vulnerable communities (Adhikari and Jayasinghe, 2022).

The looming global recession and the ongoing cost of living crisis signal that the effects of the pandemic, along with other similar emerging (or possible) threats, on the global economy will continue to be felt for many years to come. This will require governments to continue efforts to build resilience in the pursuit of financial policies, connecting it with budget practice in particular and public accounting and accountability in general. Since one of the aims of this special issue has been to collaborate in the analysis of how public sector accounting and budgeting in emerging economies are implicated in the government responses to COVID-19, a case for resilience post-COVID-19 is the embryonic theme, potentially resulting in insights into the role of public sector accounting and budgeting in a wider emerging economy context and in addressing the many crises these countries face. More research is, therefore, needed to extend our understanding of the way how governments in emerging economies could embed financial resilience through the deployment of efficient and effective public sector accounting and accountability.

As is the case in other sectors, the pandemic has triggered discussions about the way public resources are managed and services delivered to citizens (Lassou *et al.*, 2021). Issues of financial accountability and transparency of governments when facing such crises have led to more scholarly attention. To what extent such transparency and accountability can be restored through the adoption of international public sector accounting standards is a key question (Grossi *et al.*, 2023; Van Helden *et al.*, 2021; Polzer *et al.*, 2019, 2022). Whilst a few studies (Tawiah, 2023; Tawiah and Soobaroyen, 2022), as well as the reports published by international organisations and the accounting profession (Khan and Mayes, 2009; ACCA, 2017), outline several benefits that emerging economies can derive from IPSAS-based reporting, a paper by Polzer *et al.* (2023) (in this special issue) has charted the different cultural, structural and economic constraints in the implementation process. However, with the evolving post-COVID-19 thinking and the different roles being assigned to public sector accounting (for instance, addressing the issues of social significance such as resilience building, facilitating coproduction and hybridity, mitigating climate risks and promoting grass-roots level engagement, empowerment and digitalisation), further research is required to delineate what role (if any) IPSASs could play in widening both the scope and role of public sector accounting in the new era.

A key aspect we have witnessed in emerging economies in the last decade is the unintended consequences of public sector accounting reforms (Hopper *et al.*, 2017). This has led to critical sentiments against the carriers or enablers of these reforms, mainly international organisations and the accounting profession, who performed the role of an epistemic community. These allegations are based on the ignorance of local contexts and practices and the labelling of NPFM-led practices as best practices on account of their adoption in Western contexts (Jayasinghe *et al.*, 2021). However, recent literature states that all such external factors, as well as the attempt to perceive accounting merely as a technical artefact rather than a practice of social significance, have played a part. The situation has

been further exacerbated due to limited attention being paid to accounting education and professionalisation (Neves *et al.*, 2022; Karatzimas *et al.*, 2022). Networks of accounting scholars such as the CIGAR and professional initiatives such as the African Professionalisation Initiative (API) have now firmly positioned public sector accounting education at the centre of their public sector agenda (API, 2020). Through this special issue, we therefore call for scholars to facilitate future research on public sector accounting education and how education and curriculum could be developed to address the widening gaps between public sector accounting research and practices and the intended and unintended consequences of reforms sweeping across countries.

Lastly, our key message to public sector accounting scholars, practitioners and policymakers in emerging economies is the need to move beyond the narrow conceptualisation of development and its achievement through the deployment of various NPFM-led public sector accounting measures. Attempts to achieve development through public sector accounting have failed to live up to expectations since the 1970s, with the state-led development in Nepal pursued under the behest of international organisations being just one example (Wildavsky, 1972). The consequences of transitioning towards accrual accounting and performance measurement embedded within the market-led development of international organisations are abound in the literature (Hopper *et al.*, 2009; Van Helden and Uddin, 2016; Van Helden *et al.*, 2021). Public sector scholars in emerging economies are required to adopt a different perspective to explore development, transgressing the geographical remit and identifying contemporary issues affecting the lives and livelihoods of people such as climate change and other wicked problems. In effect, they need to escape the cage of NPM (Steccolini, 2019) and development as proposed by international organisations (Adhikari and Jayasinghe, 2022) and instead identify the way to engender public value through public sector accounting and accountability. What is perhaps more important is to unfold how public sector accounting can be further developed to address such issues of social significance, generating public value, emancipating communities and promoting a fairer post-COVID-19 society. Development is no longer a context-specific phenomenon (Adhikari and Jayasinghe, 2022; Sachs, 1990), which could be achieved through the adoption of NPFM measures. We argue that it needs to be envisaged more as an analytical content, incorporating issues of social significance, which have a direct bearing on the well-being and sustainability of humankind, nature and society. Further research should, therefore, be undertaken, incorporating the wider approaches to development and exploring what role public sector accounting can play in attaining these development issues, thus traversing contextual boundaries. One way to encourage further research could be through the promotion of special issues, networking of researchers and workshops; for instance, a special issue on climate accounting and the accountability of governments could be an important way forward in this regard.

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**Further reading**

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