

Beyond NPM in public sector accounting research – “publicness” and “localised-led development”

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Call for Papers

Guest editors

Pawan Adhikari, Kelum Jayasinghe, Ileana Steccolini and Danture Wickramasinghe

This special issue calls on public sector accounting scholars to engage and participate in wider debates relating to “publicness” and “localised-led development” discourses. Its aim is to encourage the studies on new developments in public sector accounting research, bringing forth in discussion the implication of accounting choices and practices within the wider context of economy and society – both in developed and developing countries. This also enables public sector accounting researchers to reach out to a wider audience covering policy makers, practitioners, and administrators, as well as the citizens at large who represent poor and vulnerable groups. Two themes are worth highlighting, which envisage a rethinking of public sector accounting research.

First is the need for widening the scope of public sector accounting research by connecting it with public administration, policy, and practice and by enhancing its theorising by focusing on “publicness” as a concept, or a series of concepts (Steccolini, 2019; Bracci et al., 2021). This is to allow researcher to embrace umbrella terms such as neoliberalism, New Public Management or even “public sector” and offer much more nuances on local issues. As a concept, publicness captures wider issues of relevance encompassing how public values can be generated and maintained, how public service can be co-produced and hybridised, and how uncharted situations such as austerity, disasters and pandemic can be managed (Steccolini, 2019). Our knowledge of the economising potential of accounting has been enriched by a focus on NPM as a reform movement which promoted specific values of managerialism, rationality, efficiency, and market-driven behaviours (Lapsley and Miller, 2019). At the same time, this leaves scope for exploring the potential of accounting for accommodating other arenas with a focus on publicness to produce new research.

This may require theoretical perspectives which acknowledge the heterogeneity and complexity of our societies and the plurality of voices and values which they express. A recent special issue on publicness in accounting research provides preliminary evidence that recognises the pluralism of values diffused in societies, exploring how accounting can serve, reflect, and shape them, or expose or hide related trade-offs (Bracci et al., 2021). These may represent one (if not the only one) possible way forward to capture the issues such as the increasing “digitalisation” of our lives. This is particularly important as “the very concept of public performance is subject to interpretation, deliberation, discussion, becoming

ambiguous, politically charged, and being multi-faceted” (Rautiainen, 2010; Cuganesan et al., 2014). Along these lines, there is a scope for exploring the role (or weaknesses) of accounting not only as an economising tool, but also as a way of bringing forward alternative values, giving voice to vulnerable actors, operationalising coproduction in policy-making and service delivery and shaping the ways in which the overall public value (beyond narrow economic and financial consideration) is decided upon, eroded, or generated, and made more (or less) visible, manageable, and knowable.

Second is embracing the notion of development. Earlier, development discourses being pursued by international organisations, mainly the World Bank, have provided developing countries with a key impetus for adopting Western-led and NPM-inspired public sector accounting reforms (Hopper et al., 2009). The proponent of such reforms claimed that development goals can be attained in terms of improved governance, accountability, and economy. Recent studies in developing countries, however, demonstrate that these reforms had unintended consequences, including the marginalisation of relatively “good” accounting practices at mundane levels (Wickramasinghe, 2015; Jayasinghe et al., 2020; Van Helden et al., 2021). Similarly, in the West, there were forced accounting reforms with such unintended consequences, especially in localised practices within organisations and extra-organisational apparatuses (Eskelinen et al., 2002; Hooper & Major, 2007). Hence, the notion of development has become an analytical content despite the context in which such reforms take place. Moving forward, the notion of publicness can thus be a useful phenomenon for a better understanding of how accounting reforms are implicated in localised-led development and the consequences thereof. Such possibilities may lead researchers to explore more localised accounting issues surrounding democratic, resilience, participative, dialogic, and accountable features (Brown, 2009; Brown & Dillard, 2015; Wickramasinghe, 2015; Alawattage & Azure, 2019; Lassou et al., 2021).

The blending of “publicness” and “localised-led development” discourses in public sector accounting scholarship will allow researchers to undertake significant studies across all contexts which were inadvertently marginalised or neglected previously. We, therefore, call for contributions to advance the conceptualisations of the notions of “publicness” and “localised-led development” as theoretical approaches. We invite researchers to look at how public sector accounting can respond to the possibilities of “publicness” and “localised-led development”, and to explore how such possibilities can be operationalised through public sector accounting, and how public interest and public values are engendered, accounted for, and reported in public spaces where development issues are discussed and debated. We encourage researchers to submit theoretical/conceptual, as well as empirical papers linking them either to countries which are involved in some development trajectories and challenges thereof, be they developed or developing countries. The suggested themes / questions include (but are not limited to):

- How do service recipients and service providers (local, regional, global, private, public and non-profit) interact and engage in the co-production of public policy and public value?

- How can accounting contribute to measuring and making aspects of public policy and public value visible in localised development scenarios?
- How is accounting involved in facilitating an interplay between shifting logics and discourses, which provide direction and shape hybridity and public-private partnership? What are the implications for publicness and localised developments?
- What are the roles of accounting in the face of crises, shocks, and disasters such as the current pandemic? How do they shape publicness and localised developments?
- How can emancipatory potentials be exploited within localised development projects and how are they implicated in grassroots democracy, participation, involvement, and representation while by deploying accounting technologies?
- How is accounting implicated in the handling of the perennial issues of diversity including the aspects of ethnicity and gender when reforming public sector accounting? How do we conceptualise the notion of publicness in such situations?
- How can accounting be applied to ensure a richer and more holistic approach to performance appraisal and management within localised development attempts?
- What are the theoretical and methodological challenges in conducting interpretive and critical studies in respect of this research agenda surrounding the notion of publicness and localised development?
- How is accounting being changed within publicness and localised development discourses and what impact such changes may have on public policies, practice and wider society?

Workshop: A workshop on the above research themes will be organised at University of Essex in March 2022 (further details will be announced in due course) where potential authors can present their potential work. However, a presentation at this workshop will not be a prerequisite for being eligible for submission to the special issue. Authors who are interested in presenting at the workshop must submit an extended abstract by emailing padhik@essex.ac.uk before 31 December 2021.

Submission: The deadline for final paper submissions is 31 August 2022. Manuscripts must be in English and be submitted online at <https://mc.manuscriptcentral.com/faam>.

Enquiries: For any questions and further details, please contact the guest editors on danture.wickramasinghe@glasgow.ac.uk; ileana.steccolini@essex.ac.uk; knjay@essex.ac.uk; padhik@essex.ac.uk

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