

Accounting, auditing and accountability research in Africa

Recent governance developments and future directions

Robert Ochoki Nyamori

College of Business, Abu Dhabi University, Abu Dhabi, UAE

Abu Shiraz Abdul-Rahaman

Haskayne School of Business, University of Calgary, Calgary, Canada, and

Grant Samkin

Department of Accounting, University of Waikato, Hamilton, New Zealand and

*Department of Financial Accounting, University of South Africa,
Pretoria, South Africa*

Abstract

Purpose – The purpose of this paper is to discuss developments in governance in Africa and the opportunities this offers to accounting, auditing and accountability researchers. The paper also provides an overview of the other contributions in this accounting, auditing and accountability special issue.

Design/methodology/approach – This paper provides a contemporary literature review on governance and accountability in Africa, identifying the key developments in public sector reform and the research gaps that still need to be filled. While the paper focuses on Sub-Saharan Africa, the authors draw on examples from Ghana, Kenya, and South Africa – geographically representing east, west, and south of the continent.

Findings – The paper finds that governance has emerged as a crucial issue that has a significant effect on the economic development of African countries. This has been associated with a myriad of reforms which range from anti-corruption measures to public financial management reforms. The authors find that the implementation and effects of these reforms have not been adequately researched by accounting scholars.

Research limitations/implications – This is a review of a limited literature. Empirical research and a more comprehensive review of the literature from public administration and other disciplines might provide other new insights for research on governance in Africa. A further limitation is that the study has focused on a review of the most recent reforms while earlier reforms should be of particular interest to accounting historians.

Originality/value – This paper and other contributions to this special issue of *AAAJ* provide a basis and an agenda for accounting scholars seeking to undertake interdisciplinary research on Africa.

Keywords Accounting, Governance, Corruption, Sub-Saharan Africa, Accountability, New public management (NPM)

Paper type Conceptual paper

1. Introduction

While it is undeniable that many African countries have a myriad of problems that stifle their socio-economic development, governance has recently been articulated as a crucial issue that deserves urgent attention. Barata *et al.* (1999, p. 36), in a World Bank report argue that “the recognition that good governance is a condition for sustainable economic development marks a primary shift in development thinking” – a shift that has significant influence on the choice of “strategies for pursuing accountability reforms”. This shift follows the failure of several reform efforts – driven by international financial institutions – that narrowly focussed on economic stability and a reduction in the size of African governments to improve their socio-economic fortunes (Ayee, 2008). Maintaining that good governance is crucial for poverty alleviation and advancement in the socio-economic living conditions in the continent, these international financial institutions have, since the 1990s, made good governance a conditionality for lending to African governments (see, Kapur and Webb, 2000).



From their perspective, the key elements of good governance include “accountability, transparency, participation, combating corruption, and the promotion of an enabling legal and political framework” (African Development Bank and World Bank, 2010, p. 1).

Sustained pressure from international financial institutions as well as internal groups and organisations has led to several African countries changing their systems of government from single party to multiparty forms of western liberal democracies with regular electoral cycles. Many of these countries have also introduced some form of new public management (Hood, 1995) (NPM) reforms as a panacea to the myriad of African public sector issues. These NPM reforms include (but are not limited to) anti-corruption reform, public accountability reform, public financial management reform and civil service reform. The intellectual basis of NPM reforms is the agency theory[1] (Hood, 1995; Bale and Dale, 1998) which seeks to anchor governance in a separation of policy design and implementation, specification of targets, reporting of results against targets and introduction of quasi market discipline into the public sector and public services (Broadbent and Guthrie, 1992, 2008).

Within the African context, NPM type reforms such as those adopted in New Zealand, Australia and Great Britain have been implemented in Sub-Saharan African (SSA) countries including but not limited to: Botswana, Ghana; Kenya, Malawi, South Africa and Zambia. While a number of studies have questioned the appropriateness of these reforms (Lapsley, 2009), or argued for their domestication (Bale and Dale, 1998) particularly in developing countries (Schick, 1998), international financial institutions have, since the 1980s, pressured SSA countries to adopt them without first obtaining an understanding of its context.

The main aim of this paper is to review and consider developments in governance in Africa, particularly SSA, given the paucity of particularly critical accounting research emanating from the continent (Rahaman, 2010), and to also identify opportunities offered to accounting, auditing and accountability researchers. This is achieved through a review of the current literature on governance and accountability in Africa, identifying the key developments in the public sector particularly anti-corruption and transparency and accountability reform. This paper focuses primarily on SSA, and in particular Ghana, Kenya and South Africa which geographically represents east, west, and south of the continent. The paper then reviews and summarises the other contributions in this *AAAJ* special issue before highlighting the numerous research opportunities offered that flow from the anti-corruption and transparency and accountability reforms that have been undertaken by different SSA countries.

The paper is organised as follows. The second section provides an overview of the situation in the immediate post-colonial period to contextualise the paper because the conditions in Africa prior to the implementation of various public sector reforms are different from those that existed in western countries. This contextualisation is also necessary as several papers in this *AAAJ* special issue are grounded in these public sector reforms. The third section examines anti-corruption reforms and reforms to systems enhancing transparency and accountability. Section 4 reviews the papers that make up this *AAAJ* special issue, while Section 5 highlights the opportunities for future research by accounting scholars. Section 6 concludes the paper.

2. Background to contemporary public sector reforms in Africa

Reform to the public sectors of many African countries has gone through three phases[2] since the 1960s when many of them attained political independence from colonial rulers (Therkildsen, 2001). This section provides an overview of the conditions existing at independence and the measures undertaken by African governments to expand the public sector in order to improve economic growth, create greater employment opportunities for their people and reduce reliance on imports. We then highlight the first phase of the reforms which commenced during the mid-1980s, and continued through to the mid-1990s.

These focussed primarily on structural reform, namely, shrinking the state and expanding the role of the markets. This section also examines the second phase of the reforms which emphasised capacity building and commenced in the mid-1990s and continued through to the 2000s. We conclude the section with the third phase of the reforms which commenced in the early 2000s and focused on service improvement and enhanced transparency and accountability (Ayee, 2005, 2008; Mutahaba and Kiragu, 2002; Karyeija, 2012).

2.1 The period after independence

Reform to the public sector in SSA can be traced to the conditions immediately after political independence (Therkildsen, 2001; Ayee, 2005, 2008; Mutahaba and Kiragu, 2002; Karyeija, 2012). The prevailing conditions in Africa prior to the implementation of NPM reforms were markedly different from those existing in western countries. The newly independent African states inherited unevenly developed economies with rudimentary infrastructure, with foreigners dominating trade and large businesses (World Bank, 1981). In the immediate post-colonial period, governments sought to develop their economies and make them more “national”, while ensuring socio-political stability by Africanizing the inherited colonial civil services and expanding the public sector (World Bank, 2001; Ayee, 2005, 2008). Nellis (2005) describes this as the widespread adoption of statist, interventionist economic policies, a process aided by the former colonial powers primarily through training and technical assistance (Ayee, 2005, 2008). State measures included setting up state-owned entities, many of which competed against similar commercial enterprises (e.g. in banking, and transport) or were monopolies (e.g. in energy and telecommunication).

The above background is somewhat different to the South African experience. The South African state arose in the aftermath of the Anglo-Boer War. Between 1924 and 1994, the country developed a bloated bureaucracy staffed by Afrikaners described by Picard (2005) as inept and who benefited from racial patronage designed specifically to promote the interests of a white minority. Apartheid policies, particularly the ethnic Balkanisation pursued by the South African state from the 1970s, directly contributed to the growth of the public sector. These policies saw the country divided into numerous fragmented tribal homelands or Bantustans. By the end of the apartheid period, the country comprised a jigsaw of so-called “independent” states and self-governing territories. The result of this fragmentation has been described by Chipkin and Meny-Gibert (2012, p. 105) as “an astonishingly complex puzzle of governments, agencies, departments and legislatures”.

In spite of the different Africa histories outlined above, rapid expansion in the public sector was nevertheless to become a catalyst for later reforms. The rationales for the reforms – mostly advanced by international financial institutions – were that by 1979 these new SSA nations faced unprecedented economic problems (Parfitt and Riley, 1987). These included: declining food production exacerbated by drought and famine; increasing costs of food and oil imports; rapid rates of population increase; recession in western countries; collapses in primary commodity markets resulting in payment deficits; and foreign indebtedness (Parfitt and Riley, 1987; World Bank, 2001; Helleiner, 1983). Indeed, African international indebtedness had increased from approximately six billion dollars in 1970, to over 82 billion dollars by 1985 (Parfitt and Riley, 1987), the majority of it from international financial institutions. The cost of borrowing further increased as a result of surcharges added by the International Monetary Fund and the World Bank for payments in arrears (Helleiner, 1983). This situation resulted in foreign exchange shortages, a decline in gross domestic product, industrial stoppages, coupled with an inability to replace infrastructure (Parfitt and Riley, 1987; Hope, 2001). It also “led to a significant deterioration in the quality of life of the SSA [Sub-Saharan Africa] population, a population already deprived by global standards” (Parfitt and Riley, 1987, p. 1).

A World Bank report acknowledged that the factors detailed above had contributed to “slower growth than might have been achieved with available resources, and accounts in part for the current crisis” (World Bank, 1981, p. 5). Rather than considering the factors that contributed to deterioration in the quality of life of the SSA population such as declining terms of trade for primary products, as well as the contribution of failed aid policies, including the bank’s own (Gerhart, 1997; Parfitt and Riley, 1987; World Bank, 1981, 1997), the World Bank report (World Bank, 1981, p. 5) reiterated a call for structural changes to be made which they rationalised as follows:

Without improved performance of public agencies, stepped-up growth will be difficult to achieve. The organization and management of economic activity need to be reviewed to determine how the resources and energies of all economic agents can be better for development—for example, by improving government policymaking institutions and procedures; by giving the public sector’s development-related agencies “parastatals”-clearer mandates and greater management autonomy; by giving wider responsibilities to the small-scale indigenous private sector; by allowing greater scope for decentralized cooperatives; and by defining an appropriate role for larger-scale private capital, domestic and foreign.

South Africa, with its rather different context, did not fare well either. At the end of apartheid in 1994, the African National Congress led government inherited what Picard (2005, p. 5) described as an authoritarian local level state administration “tolerant of corruption and the institutionalised use of patronage in the public sector to advance Afrikaner ethnic claims”. In addition to its inherently corrupt and racist nature, the pre-1994 South African state was structured according to closed models of public and development management, characterised by outdated management practices, a regulatory bureaucratic culture, resource mismanagement, lack of accountability and transparency, poorly paid and demotivated staff and conflictual labour relations (Bardill, 2000; Ncholo, 2000). Since 1994, several programmes have been introduced aimed at reforming the public sector and the delivery of public services. In the following subsections, we examine the public service reforms that took place in SSA.

2.2 First phase of reforms: shrinking the state

For the continent more generally, the view that the public sector was a primary contributor to Africa’s poor performance was propagated by donor agencies including international financial institutions (World Bank, 1981, 1989, 1994, 1997; Therkildsen, 2001; Mutahaba and Kiragu, 2002; Ayee, 2005, 2008; Hope, 2008). Specifically, the public sector was viewed as over extended with limited resources and therefore unable to discharge many of its functions efficiently and effectively. The first wave of NPM reforms that occurred in Africa and which commenced during the 1980s were in line with neo-liberal economic policies aimed at reducing the role of the state (Ayee, 2005, 2008). African governments set out to “corporatize” many activities or infrastructure providers that were previously run as loss making departments requiring taxpayer support. But for some of the existing corporations that were considered non-strategic, African governments were compelled to privatise them as part of measures to reduce government expenditure. NPM reforms focused on fiscal consolidation, cost reduction or downsizing, mergers and rationalising the machinery of government (Stevens and Tegemann, 2004; Hope, 2008; Ayee, 2005, 2008). However, it was during this phase that Ayee (2008, p. 64) argues that the “now familiar problems of moonlighting, absenteeism, low morale, corruption and politicisation of recruitment emerged” (see also, Stevens and Tegemann, 2004). Not surprisingly, it is also at this stage that the capacity of government ministries to fulfil even the most basic functions virtually collapsed (Ayee, 2008).

2.3 Second phase of reforms: building capacity

The failures of the first phase of the NPM reforms became a catalyst for the second wave that commenced in the mid-1990s, through a rethink which recognised that downsizing and

restructuring alone had failed to produce the desired results (Mutahaba and Kiragu, 2002; Stevens and Teggemann, 2004; Ayee, 2005, 2008). However, as an organisation, the World Bank continued to blame the public sector for contributing to stagnation and declining growth in Africa. The usual culprits were again highlighted as including: the economic crisis of the early 1980s; declining growth that reduced the tax base which impacted infrastructure and the delivery of social services; economic and political conditions prevailing when African governments gained power; a weak indigenous private sector; and dominant non-indigenous elites and foreigners (World Bank, 1994). But the fundamental shift at this time was the recognition that weak administrative and operational capacity had contributed to the poor delivery of public services (Mutahaba and Kiragu, 2002).

These second phase of the reforms focused on the development of a more “active and effective” public sector (World Bank, 1997; Therkildsen, 2001; Mutahaba and Kiragu, 2002) or “capable state”. This phase focussed on capacity building and was associated with efforts to re-invigorate the public sector to administer improve and expand public service delivery. The interventions in this phase included: enhancing staff skills; improving management systems and structures; restoring incentives and improving pay; and improving the work environment (Mutahaba and Kiragu, 2002; Ayee, 2005). These reforms were, however, adjudged to be inadequate, culminating in the most recent attempt at reform which focuses on governance.

2.4 The third phase of reforms: enhance transparency and accountability

The third phase of public sector reforms which occurred from about 2000 were based on recognition by international financial institutions that an effective, responsive and legitimate state was crucial for sustaining an effective market economy (World Bank, 1997; Ayee, 2005, 2008). For the international financial institutions, reform involved building a more responsive state by reducing the distance between government, citizens and communities. This was linked to more liberal forms of democracy, greater transparency and accountability. A focus of the reforms was on making government more responsive and effective, while increasing incentives for citizen participation in public affairs (World Bank, 1997; Ayee, 2005). Public servants were expected to take on board the opinions and demands of their clients – the public or users – and design their own performance improvement plans. These service delivery standards were expected to be monitored by both responsible managers and citizen user groups (Ayee, 2005, p. 20, 2008; Hope, 2008).

Third phase reforms were informed by six factors, namely, a need to demonstrate early results from reform; public demands for transparency and accountability; the shift to market economies and private sector-led economic growth; influence of NPM; the need for public sector reform programmes to support sector-wide approaches; and pursuit of an integrated systems approach (Mutahaba and Kiragu, 2002, p. 59). Specifically, third phase reforms focussed on linking corruption and development and emphasised that public sector reform was unlikely to be successful if corruption is not effectively tackled (Caiden and Sundaram, 2004; Hope and Chikulo, 2000). This view was reinforced by an African Development Bank (2006, p. 12) appraisal report which noted that “corruption was increasingly seen as a serious crime with devastating effects such as wasteful spending, bigger budgetary deficits, greater economic inequalities, and disincentive to investments”. We examine these latter reforms which sought to enhance transparency and accountability and fight corruption in Africa in the following section.

3. Eradicating corruption and enhancing transparency and accountability

Transparency and accountability have been at the centre of the most recent reforms to the public sector in SSA. This is partly informed by the view that success of public sector reforms requires that they “be executed in a transparent, accountable and corrupt free

organisation” (Karyeija, 2012, p. 117). In this section, we detail some of the recent reforms in SSA aimed at improving transparency and accountability and eradicate corruption. We not only highlight reforms to anti-corruption institutions, but also to other institutions of accountability and transparency that have been established to improve governance. We identify some of the more high-profile cases of corruption in the three countries we are focusing on to illustrate the opportunities that exist for accounting research into corruption in the SSA context. In Section 5, we highlight the opportunities for empirical research that the anti-corruption reforms offer.

3.1 Reforms to eradicate corruption

Many African governments have established new anti-corruption institutions or reformed existing ones as part of third phase public sector reforms. Ghana for example, enacted the Economic and Organised Crimes Act, 2010 to fight corruption. This Act established the Economic and Organised Crimes Office (EOCO) as a legal entity responsible for preventing and detecting organised crime, as well as investigating and prosecuting a number of major offences – including those causing financial or economic loss to the state, for instance tax fraud and money laundering. To ensure that the EOCO conducts its operations unimpeded, the Act empowers authorised officers to exercise the powers of the Ghana Police Service. The agency is also empowered to search and remove documents from any person or entity, without prior notice. These are clearly very sweeping powers aimed at fighting corruption and enhancing public accountability.

The Kenyan Government on the other hand had outlawed corruption since 1956 and empowered the police to arrest and prosecute perpetrators (Government of Kenya, 1956). However, by the 1990s, it had become apparent that corruption had become unmanageable and required a new approach to combat it. Before 2002, attempts at reform included establishing the Kenya Anti-Corruption Authority but by early 2000, no progress had been made in dealing with some of the corruption cases that were being reported (Government of Kenya, 2005). In 2002, a newly elected reformist government embarked on a programme of radical reforms. This included the enactment of the Anti-Corruption and Economic Crimes Act (Government of Kenya, 2003a). The Act also established the Kenya Anti-Corruption Commission, an independent body with powers to: investigate and prevent corruption and economic crimes; recover assets acquired through corruption; examine practices and procedures of public bodies; and educate the public on the dangers of corruption and economic crime (Nyamori and Nyamori, 2010).

South Africa on the other hand had a number of items of legislation aimed at prohibiting corruption and bribery, but the main statute is the Prevention and Combating of Corrupt Activities Act, Act 12 of 2004. This Act provides a very wide ambit for the general offence of corruption. While South Africa had a multidisciplinary agency (Directorate of Special Investigations or Scorpions) responsible for investigating and prosecuting organised crime and corruption, several high-profile institutional and political issues resulted in the agency being disbanded (see e.g. Berger, 2008; Sapa, 2013; Brümmer *et al.*, 2010) and replaced with The Directorate of Priority Crime Investigation (or Hawks). However, concerns have been expressed by a number of parties including politicians, business and the public that the organisation’s ability to fight corruption is limited as The Directorate of Priority Crime Investigation is not sufficiently free from political interference (Institute for Accountability in Southern Africa, 2012; Sapa, 2013; Burger, 2016; SApeople, 2016). On a positive note, South Africa has sought international legitimacy for its anti-corruption reforms by signing up to and adopting the Organisation for Economic Cooperation and Development (2016) Anti-Bribery Convention recommendations on reducing corruption[3].

The approaches adopted by Ghana, Kenya and South Africa – namely, anti-corruption legislation accompanied by independent anti-corruption institutions – somewhat mirror

those that have been undertaken in several other African countries, such as Botswana (Olowu, 1999), Lesotho, Malawi, Swaziland, Zambia, Mauritius, Nigeria and Uganda. Research, however, suggests that the establishment of these commissions has not always been successful. For example, Heilbrunn (2004) describes how in Nigeria, powerful interests in federal, state and local governments are able to oppose any anti-corruption reforms.

Furthermore, there are a number of high-profile cases which have been reported in some of these countries. The “judgment debts” case in Ghana involves court awarded damages for abrogated government contracts. In one of these cases, a recent judgment debt of 51 million Ghana Cedis (about \$US1.2 million) paid to an individual has dominated the news media. An Auditor General’s report expressed an opinion calling for the Economic and Organized Crimes Office to investigate this payment and any other judgement debts. The Supreme Court of Ghana ruled in 2014 that the payment of 51 million Ghana Cedis was inappropriate and ordered that it be refunded. Other high-profile Ghanaian cases include: the collapse of the Savanna Accelerated Development Authority which had been subject to allegations of financial mismanagement and corruption; and two government agencies, the National Youth Employment Agency and the National Service Scheme, where allegations of substantial payments to “ghost” employees have been made.

In the Ken-REN case, the Kenyan Government entered into a joint venture with an American company to build a fertiliser factory. Although the factory was never built, the financial institutions which funded the project sued the Kenyan Government for the repayment of the debt. Kenyan taxpayers continue to make payments to these institutions so as to avoid negative credit rating and its impact on their ability to access international debt (Ndegwa, 2014). Other cases of corruption include the Goldenberg export compensation scandal, which cost the country as much as 60 billion Kenyan shillings (US\$850 million) looted from the country’s Central Bank (Karanja, 2003) through a scheme designed to earn foreign exchange. In the Anglo-leasing case, officials signed contracts with “ghosts” to deliver a range of immigration and security equipment and services for the Kenyan Government (Nyamori and Nyamori, 2010). More recently, unauthorised access payment authorisation through the Integrated Financial and Management Information System (IFMIS), a pillar of public financial management reform, saw billions of Kenyan shillings lost from the National Youth Service (Wafula, 2016).

In South Africa, organisations such as Corruption Watch, a non-profit organisation, and the trade union Solidarity (Brink, 2015), regularly report on cases of corruption. As an example, in 2013 local government was named the most corrupt institution in South Africa (BuzzSouthAfrica, 2015). Other cases of corruption include “Tenderpreneurship” fraud where government employees partner with politically connected individuals to manipulate the supply chain management procedures to win state tenders. Finally, one local government authority paid an organisation R830 million to install 800,000 electricity meters and manage the project for eight years. By the time the contract was cancelled only 12,930 meters had been installed (BuzzSouthAfrica, 2015). The reforms undertaken by SSA countries and the effectiveness of these institutions as evidenced by the above high-profile corruption scandals constitute very fertile empirical sites for exploring accounting’s role in the fight against corruption. We next highlight efforts to reform systems of accounting and accountability in Africa.

3.2 Reforms to enhance transparency and accountability

This section examines some of the measures undertaken by SSA countries to reform their institutions in order to make them transparent and improve accountability. Since corruption occurs surreptitiously, improved transparency and accountability can subvert it. These reforms might be loosely classified into two forms: reform to people and systems of government; and reforms to public financial management. We review each of these reforms in the next subsection.

3.2.1 Reforms to people and systems of government. This subsection examines reforms to people and systems of government in SSA, which are central to an understanding of governance. Following a change of government in 2002, the Kenyan Government undertook a series of far reaching legislative changes that sought to alter the systems of government. Some of these reforms sought to enhance accountability of the individual public servant and the government itself. Reform to individual public servant's accountability was especially considered critical to tackling corruption. The Kenyan reforms therefore sought to ensure that public servants' actions were subject to scrutiny and served the public interest. The government enacted the Public Officers Ethics Act (POEA) (Cap 183, Government of Kenya, 2003b), which sought to enforce a code of conduct for persons holding public office[4], by requiring officials to declare their income, assets and liabilities annually. These would become a benchmark for monitoring subsequent wealth accretion through lifestyle audits. The government also suspended all procurement officers and enacted The Public Procurement and Disposal of Assets Act 2005 (Act No. 3 of 2005) to make the procurement of government goods and services transparent and accountable. Judges and magistrates suspected of corruption were also suspended.

Targeting individual conduct was escalated with the promulgation of a new Constitution (2010). Chapter 6 requires holders of public office to conduct themselves with integrity. The chapter also provides for national values and principles including: good governance, integrity, transparency, and accountability, to underpin governance. Principles of leadership and integrity in the execution of public duties, and accountability to the public for decisions and actions are expected. The new Constitution has seen police officers being publicly vetted, with wider expectations that candidates for public office should also be vetted.

Perhaps, the most far reaching reform brought by the new Constitution was devolution of the system of government and the accountability changes this entailed. The Kenyan Government had previously sought to decentralise development by creating the Constituency Development Fund (CDF) through which development money was allocated to constituencies. Constituents expected to have a say how this money was spent (Nyamori, 2009). The CDF, however, represented a very small proportion of the national budget, which meant that overall citizens had very little input into the public budgeting process. The Constitution introduced a devolved system of government. Government units are required to ensure that citizens participate in the preparation and implementation of strategic plans and budgets. At the national level, the Constitution requires the treasurer to ensure public input into the national budget. These changes have sought to embed citizens in matters of public financial management and are expected to impact on citizens' democratic decision making through, for example, voting out governments that engage in financial impropriety.

Since South Africa inherited a highly fragmented public sector, reform to this system was inevitable with the end of apartheid. The new South African Government enacted the Public Service Act, Act 103 of 1994, which established a new integrated public service, through a process of redeployment and reintegration of national and provincial level public officials from the 11 former administrations in the Republic, the so-called "independent states" and the "self-governing territories", into 32 new departments at national, and nine new provincial level administrations (see Van der Westhuizen, 1998; Bardill, 2000; Ncholo, 2000; Russell and Bvuma, 2001). This was followed by the implementation of the Reconstruction and Development Programme (RDP) "to overcome the apartheid bureaucracy's structural deficiencies of fragmentation, departmentalism and non-responsiveness" (Wenzel, 2007, p. 47; Ncholo, 2000; Peet, 2002; Kuye, 2006). The RDP has been described as "an integrated, coherent socio-economic framework" (Cameron, 1996, p. 283). Through this framework, the new democratic government committed itself to transform the way it operated to ensure that the development, reconstruction, redistribution and reconciliation ideals were achieved.

The changes to both Kenya's and South Africa's systems of government are yet to be researched and provide immense opportunities for accounting researchers. We next examine public financial management reforms in SSA.

3.2.2 Public financial management reforms. This section analyses some of the public financial management reforms which have been undertaken in SSA. Financial management reform has been promoted as a mechanism for checking corruption with claims that reliance on accounting records "can reveal inconsistencies that can pinpoint fraud and lead investigators to the source of corruption" (Barata *et al.*, 1999, p. 40). This way, the financial extension to NPM, named, new public financial management has been argued to be necessary in order to achieve the aims of NPM (Guthrie *et al.*, 1999). Strong accounting controls are viewed as mechanisms for deterring corruption through making transactions transparent and uncovering acts of corruption. Public financial management reforms in SSA have mainly focussed on reforming Supreme Audit Institutions (SAIs) and introducing new accounting standards based primarily on International Financial Reporting Standards (IFRS).

Many SSA countries sought to reform their SAIs with funding from international financial institutions. The African Development Bank and World Bank (2010, p. i) note that they "have been supporting SAIs and their regional bodies for several years as part of their support for good governance and public financial management". In Kenya, following the new Constitution (2010), the Auditor General's Office was reformed to become one of the independent constitutional offices that could not be directed by anyone in discharging its functions and with security of tenure. It was hoped that by conferring independence on this office the organisation would be able to undertake corruption audits without outside influence[5]. The Public Accounts Committee (PAC) in Kenya has also been reformed to become more independent and effective (Nyamori and Nyamori, 2015). SAI then are important elements in African governance and present numerous opportunities for accounting researchers to explore their practices and history (see e.g. Parker, 2015).

Several SSA countries have also embraced international financial reporting frameworks. For example, Kenya enacted The Public Finance Management Act (Government of Kenya, 2012). This established the Public Sector Accounting Standards Board to develop accounting standards based on IFRS. During this time, the country also implemented the IFMIS to make government transactions transparent and efficient as well as eliminate corruption. Revenue collection was also reformed by consolidating the function into one state-owned enterprise, the Kenya Revenue Authority.

A recent development in a number of SSA countries, including Ghana, Malawi, Kenya and Senegal, have experimented with performance contracting. Performance contracting seeks to make government institutions and individuals accountable through a process of agreeing objectives and targets and holding management accountable for them (Larbi, 2001; Nyamori and Gekara, 2016). However, in some countries such as Malawi, performance contracting failed and the practice was abandoned (Tambulasi, 2010). In the Nigerian context, the 1999 Constitution together with a number of other legislative provisions provide a legal basis for accounting and financial management in the public sector (Iyoha and Oyerinde, 2010; Bakre and Lauwo, 2016), which include adoption of IFRS to enhance transparency regarding the management of oil subsidies (see also Bakre and Lauwo, 2016; Bakre *et al.*, 2017).

Reform has, however, not been limited to Anglophone Africa. Francophone West Africa has also adopted public financial management reforms sponsored by international financial institutions "in order to reduce opportunities for corruption" (Martini and Wickberg, 2014, p. 3; Lassou and Hopper, 2016). Key among these is tax administration reforms that have included establishment of "large tax offices", "medium-size taxpayer offices" and "office for administering small businesses and micro enterprises". The creation of this new structure was

to enhance domestic tax collection rates. Fossat and Bua (2013, p. 38) argue, however, that the success or otherwise of these tax modernisation reforms is likely to be “undermined” by the social and political contexts of these countries. The following section summarises the papers published in this issue of *AAAJ*, while in Section 5 we detail the fertile opportunities for research provided by the anti-corruption and transparency and accountability reforms that have been undertaken by different SSA countries.

4. Accounting, auditing and accountability research in Africa

Despite the accounting research opportunities presented by the continent, Rahaman (2010) highlights the paucity of critical accounting research focused on Africa. We are optimistic that this *AAAJ* special issue goes some way to addressing this shortcoming. The papers in this *AAAJ* special issue are sourced from four countries in the continent. Three have a South African setting, with two from Nigeria, and one each from Ethiopia and Zambia.

Three of the papers have their roots in the public sector reforms that have occurred in the SSA context. The first of these is the paper with an Ethiopian setting by Mihret *et al.* (2017) which explains that although the neo-liberal ideologies endorsed by international financial institutions as a prerequisite for aid and loans were criticised by the previous ruler of Ethiopia, NPM reforms were undertaken in the country. However, these reforms differed markedly from other SSA countries in two respects, First, the reform process started later. Second, it was informed by a development-state ideology which advocates for a vanguard party to rule the country in the long term to ensure the country’s development goals are realised.

Mihret *et al.* (2017) base their study on evidence from a large Ethiopian public health organisation, and set out to analyse the implementation of the balanced scorecard as part of a wider health sector performance management system. They conclude that though the Ethiopian Government’s development-state ideology was instrumental in advancing the balanced scorecard adoption, it ended up restricting flexibility in its use as a performance-monitoring mechanism at the organisation level.

Zambia is the setting for the paper by Burton *et al.* (2017). In spite of its natural resources, Zambia has failed to sustain significant levels of economic growth. The political and economic reforms aimed at improving Zambia’s economy have not materialised. These failures have been attributed to colonialism, the economic shocks of the 1970s, extractive imperialism, anaemic post-independence economic policies, corporate governance failures and lack of government administrative capacity.

Burton *et al.* (2017) detail the results of a series of in-depth interviews with a diverse range of Zambians on the perceived role of corporate governance. The separation of ownership and control marked the genesis of corporate governance reform in most developed nations but not in Zambia where corporate ownership structures, cultural, political, economic, and extant power structures are different to those in the west. From a Zambian perspective, good governance is viewed as a potential force for positive change including acting as an economic advancement mechanism and a tool to minimise corruption. Any development of corporate governance structures in Zambia needs to include stakeholders who can provide lived experiences of institutional systems that operate differently to western systems. While Burton *et al.* (2017) argue that the three types of institutional isomorphism are evident in their study, they conclude that the forces are not all arranged in the same direction.

Bakre *et al.* (2017) argue that in poorer developing countries, such as Nigeria, with high patronage and corruption levels and weak governmental structures and regulatory frameworks, international financial institutions promote accounting reforms including the adoption of International Public Sector Accounting Standards (IPSASs) in public sector settings. Bakre *et al.* (2017) explore the extent to which the implementation of IPSAS has improved transparency and accountability in the management of resources in the

patronage-based Nigerian socio-political context. They reject World Bank claims that NPM accounting reforms are able to improve accountability particularly in the management of public resources in countries with a socio-political culture of patronage and corruption, ineffective institutions of governance and weak regulatory frameworks. NPM accounting systems and market solutions imposed by international financial institutions appear to have failed. Although accounting as a technology can be used to improve transparency and accountability and combat corruption, as Bakre *et al.* (2017) explain, any accounting system implemented must be compliant with the national environment in which it will operate. These authors conclude that in developing countries with ineffective governmental institutions and weak regulatory framework, the use of NPM accounting technologies to improve transparency and accountability is unlikely to be successful.

Accountability and governance mechanisms form the focus of the paper with a Nigerian focus by Denedo *et al.* (2017) and a South African focus by Marini *et al.* (2017). Denedo *et al.* (2017) argue that multinational corporations are complicit with those developing country governments with ineffective or weak regulatory systems in the destruction of ecosystems and the violation of human rights, including the right to life, water, work, safety and a healthy environment. These MNCs lack any moral duty to be socially and environmentally responsible. Informed by an arena framework supported by empirical data and interviews, they develop conceptual and empirical insights into the use of counter accounts by international advocacy NGOs. They focus on these NGOs' campaigns for reform of the governance and accountability processes associated with the negative impacts that oil companies and their operations have on the people and environment in the Niger Delta.

Denedo *et al.* (2017) demonstrate that unequal power relationships, corporate actions and ineffective governance practices conspire against vulnerable and marginalised indigenous communities' attempts to engage in relevant governance systems. They argue that a counter accounting is not a singular practice with a single purpose, but rather a complex set of accounting practices that operate differently in different contexts. To support this, they illustrate the different ways international NGOs use counter accounts at different stages of the conflict, for different purposes, and in different arena engagements, to lend a voice to the vulnerable and marginalised communities impacted by the operation of oil companies in the Niger Delta. In the context of this study, counter accounts are used as a means to change corporate practices, reform governance systems and address power imbalances as well as act as mechanisms to pressure the Nigerian Government to introduce meaningful reform to political institutions and public sector organisations.

Consistent with the theme that underpinned our call for papers for this AAAJ special issue, the first paper with a South African focus is by Marini *et al.* (2017) which considers the specific case of one accountability mechanism mobilised by a microfinance institution in an attempt to address the concerns of local regulators and the international community. Acknowledging the difficulties in understanding how accountability is delivered and perceived and its limitations, Marini *et al.* (2017) focused "on the ways in which it [accountability] is practiced in the field, where people attempt to make sense of forms of accountability within the context in which they emerge". Positioning their study in a non-governmental organisation setting, the Small Enterprises Foundation, they analyse accountability at the local level or "downward accountability" aimed at involving beneficiaries through actively engaging them in their own development.

In spite of the client protection card being introduced as a tool to enhance consumer protection, the findings by Marini *et al.* (2017) demonstrate that the design of the card and the approach adopted on its distribution, impacted its usefulness in the field. The Small Enterprises Foundation focused on reassuring local regulators and the international community rather than protecting the interests and rights of clients and contributing to financial inclusion. Additionally, while the tools of accountability were inextricably linked to

the performance of the intermediaries responsible for connecting the organisation's responsibilities to the rights of clients, they lacked the capacity or skills to perform this duty in a manner other than one which was instrumental. Potential for fraud and abuse on the part of fieldworkers was evident, and clients were unclear about what constituted a violation of their rights. Therefore, the client protection card did not gain the traction expected as a mechanism designed to enhance client protection and facilitate organisational accountability. Finally, as a tool for consumer protection the client protection card was operationalised in a context where the clients wanted to know more about the Small Enterprises Foundation's policies which would be critical if their clients were to be truly empowered to access their rights.

In the second paper with a South African focus, Verhoef and Samkin (2017) provide a framework for understanding how and why there is a lack of critical accounting research taking place in the country. Using traditional archival material and oral history together with an actor network theory lens, Verhoef and Samkin (2017) explain how the actions of various human actors including the accounting profession; the state; universities; accounting academics, and non-human actors such as accreditation, regulation, and transformation have engendered South African academic disengagement with the discipline and, as a result, inhibited the development of South African accounting research.

Verhoef and Samkin (2017) found that the actor network of the profession and departments of accounting at South African universities adopted a technical focus and displayed little appetite for the development of a discipline based on academic enquiry and engagement with international scholars. Departments of accounting at South African universities were complicit in the development of this position. The senior academic elite in these departments adopted the accrediting body's (the South African Institute of Chartered Accountants) self-interested and narrow view of scholarship as including consultation work and participation in standard setting. However, even this form of scholarship was not permitted to negatively impact the nature and quality of accredited university programmes. The South African Institute of Chartered Accountants was able to ensure that university actors adhere to this requirement through a number of self-interested initiatives including: the "facilitation" of senior academic appointments including at associate professor and professor level on criteria other than academic qualifications or research output (Samkin and Schneider, 2014a, b), and providing accredited universities with financial support in the form of additional payments to selected academics. This has resulted in a two-tier academic advancement and remuneration structure which privileges those selected academics holding the professional accounting qualification of Chartered Accountant (South Africa) at the expense of the remainder of the university community. As the majority of accounting academics are professionally, rather than academically qualified, this ensures that an outdated perspective of teaching accounting as a technical practice continues to be perpetuated (see, Venter and De Villiers, 2013; Samkin and Schneider, 2014a, b). While Verhoef and Samkin (2017) identify several issues worthy of sustained research, they argue that as the majority of South African accounting academics do not appear to understand the social nature of the discipline, they are unable to critically engage with accounting's social, institutional and organisational role, the political context in which it operates, or the impact accounting decisions have on society, either in South Africa or in the wider African space. Verhoef and Samkin (2017) argue that it is not the profession, state, or universities that are singularly responsible for this development, but rather the collective action of the actor network of mutually embedded interests.

The final paper by Hammond *et al.* (2017) explores the issue of apartheid and in particular the role played by the state in perpetuating discrimination based on race. Recognising the relative absence of academic accounting literature on the relationship between the state and capital and the state's role in management control, Hammond *et al.* (2017) adopt a critical

perspective in reviewing the developing and changing relationship between the state and the Anglo American Corporation in South Africa, in particular, the way the state and other institutions sustain each other in the pursuit of economic and political power. Hammond *et al.* (2017) build on research on the role of annual reports in ideological conflicts (see e.g. Tinker, 1980; Tinker and Neimark, 1987; Lauwo *et al.*, 2016). The subject of their paper is the complex and shifting symbiotic relationship between the Anglo American Corporation and the South African State as reflected in the corporation's annual reports for the period 1917-1975, and contextualised within South Africa's history.

The Hammond *et al.* (2017) findings challenge some of the theoretical perspectives on the state (e.g. Jensen and Meckling, 1978), by "linking parts of the totality". Hammond *et al.* (2017) propose a theory that "suggests that the best way to understand society is as a social totality". They challenge the contemporary understanding of the state by arguing that any genuine autonomy of the state or capital is impossible. Both the South African State and the Anglo American Corporation were ensnared in capitalism's contradictions. However, they were both able to perpetuate violence on the oppressed workers. Rather than being neutral instruments, the annual reports were complicit in the oppression of the workers. We next highlight some of the opportunities for further research following the reforms identified in Section 3.

5. Research opportunities

In this section, we draw on the material covered earlier in the paper to highlight the extensive research opportunities that the anti-corruption and transparency and accountability reforms undertaken by different SSA countries provide. We commence by considering research opportunities offered by the anti-corruption reforms and then by the transparency and accountability reforms.

5.1 Research opportunities in anti-corruption reforms

Prior relevant literature in accounting journals explored the role of accounting, auditing and accountability practices in the global fight against corruption (see e.g. Everett *et al.*, 2006, 2007; Sikka, 2009; Free, 2015). These first wave studies are largely conceptual and provide macro-level analysis of how practices of accounting are implicated in acts of corruption and the potentialities of these technologies in fighting corruption. Prior studies have highlighted the difficulties of defining corruption and the widespread nature of the problem. This literature provides evidence of government corruption in market settings. For instance in Canada, the UK and the USA, countries with strong internal controls and well-designed anti-corruption mechanisms, corruption takes on different forms (Neu, Everett, Rahaman and Martinez, 2013). Studies of corruption in these settings provided insights into observations regarding how accounting and related practices can be implicated in corrupt activities.

A second wave of corruption studies have focused on the micro details showing how accounting, auditing and accountability practices are used to enhance corruption (see e.g. Neu, Everett and Rahaman, 2013; Everett *et al.*, 2015). While the existence of strong internal controls and sophisticated anti-corruption mechanisms may deter corruption, their presence does not always mean the absence of corruption. Corruption and strong accounting controls can and do co-exist. For example, in the Canadian Sponsorship Scandal, government money was inappropriately used to influence the outcome of a referendum that threatened a breakup of the federation. Specific accounting practices were enlisted to cover up acts of corruption. Neu, Everett and Rahaman (2013) provided additional evidence of the failure of internal audit practices to uncover these instances of corruption. Also, Everett *et al.* (2015) used the example of government procurement to provide normative direction on how accounting can actively be engaged in the fight against corruption.

Africa provides a rich empirical context for the next wave of corruption focussed accounting studies. Specific and single country cases studies of corruption such as those

described above, and how they have been handled, present opportunities for field research on the micro practices of accounting. This would complement Neu, Everett, Rahaman and Martinez (2013), Neu, Everett and Rahaman (2013) and extend our understanding of the role of accounting in the fight against corruption in a context where there are weak controls and ineffective or weak government administrative capacity. An analysis of the approaches different SSA countries have taken, the methods the established institutions are using to fight corruption, the systems of accounting and accountability used by these institutions, and their success in eradicating corruption provide further fertile grounds for accounting researchers. The influence of context – especially the social political systems in Africa – might provide new insights into how corruption is conceptualised and practiced and how it could be defeated. While extant theories of corruption focus on limited explanatory variables (e.g. the triangle of corruption, see Free, 2015), the African political and social context can potentially enrich these theories by revealing how, for example, different cultural backgrounds affect our understanding and response to corruption.

Empirical field studies on corruption are, however, challenging. In sites of corruption, there are often no records or indeed only incomplete records are kept. So it is common for “public secrets” – those pieces of information that are only available or known to a select few that are privy to particular events or have geographic proximity or even belong to some professional group – to exist in sites of corruption (Radcliffe, 2008). As Neu, Everett, Rahaman and Martinez (2013), Neu, Everett and Rahaman (2013) noted, significant contribution could be made to corruption research in accounting if field researchers are able to gain access to networks that would lead to understanding these public secrets. This access opens up opportunities for interdisciplinary research with the lawyers, police and accountants who often deal with these kinds of cases. In the next section, we examine reforms that broadly focus on government accountability, the other pillar of governance.

5.2 Research opportunities in transparency and accountability reforms

The above sections have outlined public financial management reforms in a number of African countries. This section commences with an acknowledgement of the extensive research effort focusing on accountability. It also highlights a number of western accountability failures before reviewing the limited accounting research energy that has been directed at exploring government accountability in Africa. The section then identifies future potential research opportunities arising from the transparency and accountability reforms that have taken place in SSA.

While Lapsley (1988, p. 30) noted that “the most significant effort of accounting researchers has been directed towards financial accounting and accountability”, he was focusing primarily on western countries. This research effort, however, also highlights accountability failures. These include British public private partnerships (Shaoul, 2005); conflicts between the Auditor General and the executive arm of government (Funnell, 2003); and NPM reform of the Australian Auditor General’s Office (English, 2003). Efforts have also been made to inductively extend our understanding of accountability employing field studies. Here, accountability has been demonstrated to have chameleon qualities (Mulgan, 2000; Sinclair, 1995).

Although accountability has elicited a great deal of interest in a SSA context, to date limited accounting research energy directed at exploring government accountability on the continent. While a single study by Nyamori and Nyamori (2015) analysed the reforms to the Kenyan PAC and concluded that the body has become more effective in holding the executive to account, more needs to be done.

The next group of studies has been conducted on state-owned entities of their privatisation. For example, Rahaman and Lawrence (2001a, b) demonstrated how technical accounting practices were used as a façade to mask long-term unfavourable pricing

contracts between the government-owned Volta River Authority (VRA) and an American private aluminium smelter. Their study explored how techniques such as activity-based costing are constrained by the context and therefore serve a purpose other than cost accuracy and control. Rahaman *et al.* (2004) demonstrated how the VRA attempted to legitimise its operations through social and environmental reporting. Rahaman *et al.* (2007) provided a Bourdieusian analysis of the enlistment of accounting technologies and vocabularies, as habitus, in debates on water privatisation in Ghana. Uddin and Tsamenyi (2005) explored the role of accounting and management controls in privatisation processes in Ghana and demonstrated how an established institution (i.e. the State Enterprises Commission) was unable to hold state enterprises accountable (see, also Larbi, 2001). Tsamenyi *et al.* (2010) in another study of a Ghanaian state-owned energy enterprise attributed weaknesses in its financial regulatory framework to an: “unstable power supply, lack of user commitment, lack of management support, lack of ownership drive at national and ministries, departments and agencies (MDA) level, and low user confidence” (Simpson, 2012, p. 220), with little being done to address these shortcomings.

The next group has studied reforms within the context of local government. In Tanzania, the adoption of structural adjustment programmes (SAP) in the early 1990s enabled accounting to play a central role in the management of Tanzanian local government authorities. However, local government authorities continue to face problems including “deficient regulatory systems, poor infrastructures, inadequate financial resources, corruption, political interference and technical incompetence” (Goddard and Mzenzi, 2015, p. 134; Goddard *et al.*, 2016). Goddard and Mzenzi (2015, p. 126) highlight the unintended consequences of the SAPs which include: “the subordination of accounting practices, professional conflict, fraud and corruption, the steering role of the accounting regulatory board and escalation of social and political legitimacy”. Also Gaspar and Mkasiwa (2015) focused on the local government development grant system and found that although the scheme appeared successful, ordinary citizens remained dissatisfied with and complained about local government performance. Organisational actors employed two main strategies to manage the local government authority legitimacy, rather than engaging in performance management to ensure that grants continued to be obtained from central government and donor agencies. These were dialogue and learning during the performance measurement exercise; and producing and manipulating reports and evidence (see also Goddard *et al.*, 2016).

Still on local government, Nyamori and Gekara (2016) examined the construction of social capital surrounding the introduction of performance contracting into a Kenyan local government body, the Nairobi City Council. Their study found that the introduction of performance reporting did have positive results including improved service delivery. However, inadequate resources and old networks of patronage and corruption, both within the Nairobi City Council and top levels of government still exerted significant influence on the Nairobi City Council.

At the foot of the continent, Van Wyk (2006, 2007) highlighted what hampered the implementation of accrual accounting financial reporting in South African provincial governments, which included shortage of skilled staff; a dysfunctional accounting system; and having to identify and record assets for the first time. Meanwhile, South African attempts at reforming the different levels of government have been described as “the greatest single failure of governance in the new democratic dispensation” (AllAfrica.com, 2013). Dollery and Graves (2009) suggest that local government budget forecasting practices often fail to comply with legislation (see Graves and Dollery, 2009). Such failures result in financial pressures, while unprecedented levels of corruption, maladministration and a lack of accountability exist in the South African post-apartheid era local government sector (BuzzSouthAfrica, 2015).

The above studies in the local government context in SSA suggest that western style NPM reforms have been largely unsuccessful. The reason for this is that a number of SSA countries face numerous challenges including “deficient regulatory systems, poor infrastructures, inadequate financial resources, corruption, political interference and technical incompetence” (Goddard and Mzenzi, 2015, p. 134; see also, Goddard *et al.*, 2016; Iyoha and Oyerinde, 2010). Given the history of Sub-Saharan Africa, a failure to tackle these shortcomings has the potential to derail democracy. As AllAfrica.com (2016) explains, local governments “are at the coalface of governance and promote socio-economic development and delivery of basic services. Their location within communities is strategically important to institutionalise the connection between government and the governed. They localise democracy”. Dissatisfaction with the performance of local government coupled with the perception that it is prone to corruption, inefficient and dysfunctional, has the potential for increasing levels of civil disobedience, protests, low participation in local body elections, resulting in democratic deficit (AllAfrica.com, 2013, 2016).

We conclude this subsection with the observation that though some research has been undertaken on public financial management sector reform in Africa, a lot more is left to be done. The following is merely a snapshot of the opportunities that exist. Looking at changes in the systems of governing, there is an opportunity to understand how integrity and ethics in the public service is constructed and how public servants become the subjects of integrity. Put differently, how have public servants become constructed as subjects of power and to what extent have these schemes succeeded, including in the eradication of corruption? Regarding devolution of government in Ghana, Kenya and South Africa, it would be timely to study how these new systems effect accountability to their citizens and how this is affecting corruption and democratic decision making. Field studies of the forces that impinge on tax modernisation reforms, including the role of the colonial powers, would enhance our understanding of taxation in SSA. Studies of the mechanisms employed by SAI, including PACs, and assessment of the effectiveness of these institutions is yet to be undertaken. For example, while the Auditor General of South Africa highlighted that of the ten major public entities audited by the Auditor General of South Africa, only one clean audit opinion was provided (Makwetu, 2016); how the audits were conducted or even how qualification of financial statements in the public sector context happens is not fully researched. Further, unlike rich work in the west, there is an absence of studies in the SSA context that have examined the practice of accounting and accountability in core government and sites such as the judiciary, education, hospitals and health services, and police (see e.g. Alam and Lawrence, 1994; Broadbent and Laughlin, 1997; Lawrence and Doolin, 1997; Collier, 2001; Hoque *et al.*, 2004)[6]. Additionally, the identification of country-specific institutional contexts that contributed to the success, or led to the failure of performance contracting in individual SSA countries, will make a worthwhile contribution to the NPM literature. Finally, given the relative absence of accounting and accountability research focusing on gender in the SSA public sector, this is an area worthy of further focus (Broadbent, 2016). We hope that this special issue will stir interest in undertaking studies in these topics in the SSA context.

6. Conclusion

This paper has provided a longitudinal analysis of governance reforms in SSA, highlighting not only the paucity of research but also opportunities for interdisciplinary accounting, auditing and accountability scholarship. The paper reviews the various public sector reform attempts, starting from the immediate post-colonial period, through three main phases of governance developments within the continent. While accounting research into public sector reform and accountability continues to grow, we argue that this field is still nascent in Africa, with very limited work by academics based in Africa. In developing this argument, the paper engages with the public administration literature and the policy-based publications of the World Bank and International Monetary Fund, noting the changing roles

of international financial institutions in the reforms process within the continent. The paper also presents a summary of the studies that are included in this *AAAJ* special issue.

After decades of reforms led largely by the World Bank and other international financial institutions operating in Africa, governance remains a significant challenge in the continent. As we have demonstrated in this paper, not only are there growing concerns of corruption and other financial mismanagement in government departments, but also the outcomes of these reforms have been debatable, in part, because of the absence of objective metrics for assessing the effectiveness of these initiatives. Taken together, the observations made in this paper present significant opportunities for future research. For example, we see that Africa presents an opportunity for the next wave of research that would explore the micro accounting practices enlisted in the fights against corruption. The large number of government agencies and institutions that have been established to fight corruption in various African countries present a unique opportunity to extend the literature at the intersection of accounting and accountability and corruption. Such studies would allow us to gain insights into the nature and mechanisms for the fight against corruption in a context that is noted for its weak internal controls and lack of political will. We believe that further empirical research and a more comprehensive review of the literature from public administration and other disciplines might provide other new insights for research on governance in Africa. This includes a review of NPM reforms and whether they have resulted in a reduction in political interference by elected officials in the management of all levels of government. A further area of interest for accounting historians, in particular, is the public sector reforms that took place immediately on the continent immediately after independence.

While the papers included in this special issue are commendable for the diverse number of issues and themes, they share a common interest in Africa and extend our understanding of accounting, auditing and accountability practices within the continent. We note that there are challenges for conducting empirical research in public sector accounting and accountability in Africa, as it is elsewhere, but the democratisation occurring in various SSA countries (including but not limited to Ghana, Nigeria, Gambia, Kenya and South Africa) presents a tremendous opportunity for fieldwork in the continent. Furthermore, the changing political landscape in South Africa over the last two decades presents a unique and very rich empirical base for interdisciplinary accounting research. These research opportunities form the bases for our optimism that this special issue of *AAAJ* would set the stage for future research on Africa. In particular, we anticipate that the special issue should encourage more collaborative interdisciplinary accounting and accountability research from academics based in the African continent and beyond.

Acknowledgements

The guest editors are grateful to all the authors who made submissions to this *AAAJ* special issue as well as the referees who provided useful insights into accounting, auditing and accountability research in Africa. The guest editors are also very grateful to James Guthrie, who encouraged the *AAAJ* special issue and provided useful feedback for this paper, Annika Schneider for her observations, as well as the two anonymous referees of this paper for their valuable insights and comments. Any remaining errors are, however, the authors' responsibility. The authors have been listed in alphabetical order.

Notes

1. Agency theory is by no means the only theory that has informed these far reaching reforms. Others include transaction-cost economics and public choice theory (Bale and Dale, 1998).
2. Organising this analysis into phases does not intend to convey discontinuities. Although these three phases appear discrete, there was considerable overlap between them (Mutahaba and Kiragu, 2002).

3. South Africa has also signed the UN Convention Against Corruption, The Africa Union Convention on Preventing and Combating Corruption and the Southern African Development Community (SADC) Protocol Against Corruption.
4. Public officer roughly means anyone employed in the public service which includes parliament, local authorities, civil service, state corporations, public universities and disciplined forces.
5. The Auditor General was perhaps the only office that had continued to discharge its responsibilities fearlessly even during the previous dictatorial regimes.
6. While Collier (2004) did examine the introduction of local financial management undertaken within NPM reforms by South African Police, the English experience could not be translated to the local setting. There were a number of reasons for this. They included different ideologies and value-laden beliefs that underlay the need for change, as well as different power dynamics of interest groups represented in the organisational structure.

References

- African Development Bank (2006), "Kenya: institutional support for good governance (KISGG) – appraisal report", Country Operations Department ONCF, Tunis, available at: www.afdb.org/fileadmin/uploads/afdb/Documents/Project-and-Operations/Kenya_-_Institutional_Support_For_Good_Governance__KISGG_-_Appraisal_Report.pdf (accessed 12 April 2017).
- African Development Bank and World Bank (2010), "Strengthening country external audit systems in Africa: a joint strategy of the Africa Development Bank and the World Bank", OSGE, Tunis, February, available at: www.afdb.org/fileadmin/uploads/afdb/Documents/Policy-Documents/24-EN-Audit_Systems_in_Africa_-_AfDB-WB.pdf (accessed 12 April 2017).
- Alam, M. and Lawrence, S. (1994), "A new era in costing and budgeting: implications of health sector reform in New Zealand", *International Journal of Public Sector Management*, Vol. 7 No. 6, pp. 41-51.
- AllAfrica.com (2013), "Transforming the tragedies of local government failure in South Africa", AllAfrica.com, 11 June, available at: <http://search.proquest.com.ezproxy.waikato.ac.nz/docview/1367151837/fulltext/BC060ABBE6CE4277PQ/1?accountid=17287> (accessed 12 April 2017).
- AllAfrica.com (2016), "What rising protests in South Africa say about attitudes towards local government", AllAfrica.com, 21 June, available at: <http://search.proquest.com.ezproxy.waikato.ac.nz/docview/1799277311/fulltext/96B8AED9435B47A3PQ/10?accountid=17287> (accessed 12 April 2017).
- Ayee, J.R. (2005), "Public sector management in Africa", Economic Research Working Paper No 82, African Development Bank, Tunis, available at: www.afdb.org/fileadmin/uploads/afdb/Documents/Publications/00457499-EN-ERWP-82.PDF (accessed 12 April 2017).
- Ayee, J.R. (2008), "Reforming the African public sector: retrospect and prospects", African Books Collective, Council for the Development of Social Science Research in Africa (CODESRIA), Dakar.
- Bakre, O.M. and Lauwo, S. (2016), "Privatisation and accountability in a 'crony capitalist' Nigerian state", *Critical Perspectives on Accounting*, Vol. 39, pp. 45-58.
- Bakre, O., Lauwo, S. and McCartney, S. (2017), "Western accounting reforms and accountability in wealth redistribution in patronage-based Nigerian society", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1288-1308.
- Bale, M. and Dale, T. (1998), "Public sector reform in New Zealand and its relevance to developing countries", *The World Bank Research Observer*, Vol. 13 No. 1, pp. 103-121.
- Barata, K., Cain, P. and Thurston, A. (1999), "From accounting to accountability: managing accounting records as a strategic resource", International Records Management Trust, London, available at: www.irmt.org/documents/research_reports/accounting_recs/IRMT_acc_rec_background.pdf (accessed 12 April 2017).
- Bardill, J.E. (2000), "Towards a culture of good governance: the presidential review commission and public service reform in South Africa", *Public Administration & Development*, Vol. 20 No. 2, pp. 103-118.

- Berger, S. (2008), "South African crime-fighting unit stung by its own success", *The National*, 29 July, available at: www.thenational.ae/news/world/africa/south-african-crime-fighting-unit-stung-by-its-own-success (accessed 18 May 2017).
- Brink, E. (2015), "Corruption in SA uncontrollable – solidarity", *Politicsweb*, 9 December, available at: www.politicsweb.co.za/politics/corruption-in-sa-uncontrollable-solidarity (accessed 25 May 2017).
- Broadbent, J. (2016), "A gender agenda", *Meditari Accountancy Research*, Vol. 24 No. 2, pp. 169-181.
- Broadbent, J. and Guthrie, J. (1992), "Changes in the public sector: a review of recent 'alternative' accounting research", *Accounting, Auditing & Accountability Journal*, Vol. 5 No. 2, pp. 3-31.
- Broadbent, J. and Guthrie, J. (2008), "Public sector to public services: 20 years of 'contextual' accounting research", *Accounting, Auditing & Accountability Journal*, Vol. 21 No. 2, pp. 129-169.
- Broadbent, J. and Laughlin, R. (1997), "Contracts and competition? A reflection on the nature and effects of recent legislation on modes of control in schools", *Cambridge Journal of Economics*, Vol. 21 No. 2, pp. 277-290.
- Brümmer, S., Sole, S., Basson, A. and Ntsaluba, G. (2010), "Arms deal probe (2000-2010)", *The Mail and Guardian*, 15 October, available at: <https://mg.co.za/article/2010-10-15-arms-deal-probe-20002010> (accessed 18 May 2017).
- Burger, J. (2016), "The Hawks will only become 'adequately' independent once its head is appointed via a transparent and competitive process", Institute for Security Studies, available at: <https://issafrica.org/iss-today/why-does-sas-elite-corruption-busting-agency-suffer-from-a-credibility-problem> (accessed 6 June 2017).
- Burton, B., Chanda, S. and Dunne, T. (2017), "The nature and potential of corporate governance in developing countries: Zambian perceptions", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1257-1287.
- BuzzSouthAfrica (2015), "Here are the top 10 corruption scandals in South Africa", BuzzSouth Africa, 25 September, available at: <http://buzzsouthafrica.com/here-are-the-top-10-corruption-scandals-in-south-africa/> (accessed 12 April 2017).
- Caiden, G.E. and Sundaram, P. (2004), "The specificity of public service reform", *Public Administration and Development*, Vol. 24 No. 5, pp. 373-383.
- Cameron, R. (1996), "The reconstruction and development programme", *Journal of Theoretical Politics*, Vol. 8 No. 2, pp. 283-294.
- Chipkin, I. and Meny-Gibert, S. (2012), "Why the past matters: studying public administration in South Africa", *Journal of Public Administration*, Vol. 47 No. 1, pp. 102-112.
- Collier, P.M. (2001), "The power of accounting: a field study of local financial management in a police force", *Management Accounting Research*, Vol. 12 No. 4, pp. 465-486.
- Collier, P.M. (2004), "Policing in South Africa: replication and resistance to new public management reforms", *Public Management Review*, Vol. 6 No. 1, pp. 1-20.
- Denedo, M., Thomson, I. and Yonekura, A. (2017), "International advocacy NGOs, counter accounting, accountability and engagement", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1309-1343.
- Dollery, B. and Graves, N. (2009), "An analysis of budget compliance measurement in South African local government best-practice financial management technical assistance programs, 2001-2003", *Public Administration and Development*, Vol. 29 No. 2, pp. 101-116.
- English, L. (2003), "Emasculating public accountability in the name of competition: transformation of state audit in Victoria", *Critical Perspectives on Accounting*, Vol. 14 Nos 1-2, pp. 51-76.
- Everett, J., Neu, D. and Rahaman, A.S. (2006), "The global fight against corruption: a foucaultian virtue-ethics framing", *Journal of Business Ethics*, Vol. 65 No. 1, pp. 1-12.
- Everett, J., Neu, D. and Rahaman, A.S. (2007), "Accounting and the global fight against corruption", *Accounting, Organizations and Society*, Vol. 32 No. 6, pp. 513-542.
- Everett, J., Neu, D. and Rahaman, A.S. (2015), "Preventing corruption within government procure: constructing the disciplined and ethical subject", *Critical Perspectives on Accounting*, Vol. 28, pp. 49-61.

- Fossat, P. and Bua, M. (2013), "Tax administration reform in the Francophone countries of Sub-Saharan African", IMF Working Paper No. WP/13/173, Washington, DC, available at: www.imf.org/external/pubs/ft/wp/2013/wp13173.pdf (accessed 12 April 2017).
- Free, C. (2015), "Looking through the fraud triangle: a review and call for new directions", *Meditari Accountancy Research*, Vol. 23 No. 2, pp. 175-196.
- Funnell, W. (2003), "Enduring fundamentals: constitutional accountability and auditors general in the reluctant state", *Critical Perspectives on Accounting*, Vol. 14 Nos 1-2, pp. 107-132.
- Gaspar, A.F. and Mkasiwa, T.A. (2015), "Managing performance or legitimacy? A case study of the Tanzanian local government authorities", *Journal of Accounting in Emerging Economies*, Vol. 5 No. 4, pp. 424-456.
- Gerhart, G.M. (1997), "Accelerated development in Sub-Saharan Africa: an agenda for action", *Foreign Affairs*, September/October, available at: <http://documents.worldbank.org/curated/en/702471468768312009/Accelerated-development-in-sub-Saharan-Africa-an-agenda-for-action> (accessed 16 March 2017).
- Goddard, A. and Mzenzi, I.S. (2015), "Accounting practices in Tanzanian local government authorities: towards a grounded theory of manipulating legitimacy", in Jayasinghe, K., Nath, N.D. and Othman, R. (Eds), *The Public Sector Accounting, Accountability and Auditing in Emerging Economies*, Emerald Group Publishing Limited, London, pp. 109-142.
- Goddard, A., Assad, M., Issa, S., Malagila, J. and Mkasiwa, T.A. (2016), "The two publics and institutional theory – a study of public sector accounting in Tanzania", *Critical Perspectives on Accounting*, Vol. 40, pp. 8-25.
- Government of Kenya (1956), *Prevention of Corruption Act, 1956*, Government Printer, Nairobi.
- Government of Kenya (2003a), "Anti-Corruption and Economic Crimes Act, No. 3", Government Printer, Nairobi.
- Government of Kenya (2003b), "Public Officers Ethics Act, No. 4", Government Printer, Nairobi.
- Government of Kenya (2005), "The Public Procurement and Disposal of Assets Act, No. 33", Government Printer, Nairobi.
- Government of Kenya (2012), "The Public Finance Management Act, No 18", Government Printer, Nairobi.
- Graves, N. and Dollery, B. (2009), "Local government reform in South Africa: an analysis of financial management legislative compliance by municipalities", *Public Administration and Development*, Vol. 29 No. 5, pp. 387-414.
- Guthrie, J., Olson, O. and Humphrey, C. (1999), "Debating developments in new public financial management: the limits of global theorising and new ways forward", *Financial Accountability and Management*, Vol. 15 Nos 3-4, pp. 209-228.
- Hammond, T., Cooper, C. and van Staden, C. (2017), "Anglo American corporation and the South African state: a contextual analysis of annual reports 1917-1975", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1399-1423.
- Heilbrunn, J.R. (2004), *Anti-Corruption Commissions: Panacea or Real Medicine to Fight Corruption*, World Bank Institute, Washington, DC.
- Helleiner, G.K. (1983), "The IMF and Africa in the 1980s", *Canadian Journal of African Studies/La Revue canadienne des études africaines*, Vol. 17 No. 1, pp. 17-33.
- Hood, C. (1995), "The 'new public management' in the 1980s: variations on a theme", *Accounting Organizations and Society*, Vol. 20 Nos 2-3, pp. 103-109.
- Hope, K.R. (2001), "The new public management: context and practice in Africa", *International Public Management Journal*, Vol. 4 No. 2, pp. 119-134.
- Hope, K.R. (2008), "Public sector management and reform", in Hope, K.R. (Ed.), *Poverty, Livelihoods, and Governance in Africa*, Palgrave Macmillan, New York, NY, pp. 93-116.
- Hope, K.R. and Chikulo, B.C. (2000), "Introduction", in Hope, K.R. and Chikulo, B.C. (Eds), *Corruption and Development in Africa: Lessons from Country Case Studies*, Macmillan Press, London, pp. 1-16.

- Hoque, Z., Arends, S. and Alexander, R. (2004), "Policing the police service: a case study of the rise of 'new public management' within an Australian police service", *Accounting, Auditing & Accountability Journal*, Vol. 17 No. 1, pp. 59-84.
- Institute for Accountability in Southern Africa (2012), "Hawks in SAPS are neither effective nor sufficiently independent", *Accountability Now*, Cape Town, 17 May, available at: <http://accountabilitynow.org.za/hawks-saps-neither-effective-sufficiently-independent/> (accessed 6 June 2017).
- Iyoha, F.O. and Oyerinde, D. (2010), "Accounting infrastructure and accountability in the management of public expenditure in developing countries: a focus on Nigeria", *Critical Perspectives on Accounting*, Vol. 21 No. 5, pp. 361-373.
- Jensen, M. and Meckling, W. (1978), "Can the corporation survive?", *Financial Analysts Journal*, Vol. 34 No. 1, pp. 31-37.
- Kapur, D. and Webb, R. (2000), "Governance-related conditionalities of the international financial institutions", G-24 Discussion Paper Series, Discussion Paper No. 6, United Nations, New York, NY, August.
- Karanja, W. (2003), "Kenya: corruption scandal", *World Press Review*, Vol. 50 No. 10, available at: www.worldpress.org/Africa/1499.cfm (accessed 25 May 2017).
- Karyeija, G.K. (2012), "Public sector reforms in Africa: what lessons have we learnt?", *Forum for Development Studies*, Vol. 39 No. 1, pp. 105-124.
- Kuye, J.O. (2006), "Public sector reforms: the case for South Africa-1994-2005", *Journal of Public Administration*, Vol. 41 No. 2, pp. 290-309.
- Lapsley, I. (1988), "Research in public sector accounting", *Accounting, Auditing & Accountability Journal*, Vol. 1 No. 1, pp. 21-33.
- Lapsley, I. (2009), "New public management: the cruellest invention of the human spirit?", *Abacus*, Vol. 45 No. 1, pp. 1-21.
- Larbi, G. (2001), "Performance contracting in practice: experience and lessons from the water sector in Ghana", *Public Management Review*, Vol. 3 No. 3, pp. 305-324.
- Lassou, P.J.C. and Hopper, T. (2016), "Government accounting reform in an ex-French African colony: the political economy of neo-colonialism", *Critical Perspectives on Accounting*, Vol. 36, pp. 39-57.
- Lauwo, S.G., Otusanya, O.J. and Bakre, O. (2016), "Corporate social responsibility reporting in the mining sector of Tanzania: (lack of) government regulatory controls and NGO activism", *Accounting, Auditing and Accountability*, Vol. 29 No. 6, pp. 1038-1074.
- Lawrence, S. and Doolin, B. (1997), "Introducing system contradiction to effect change in the public sector: a New Zealand case study", *International Journal of Public Sector Management*, Vol. 10 No. 7, pp. 490-504.
- Makwetu, K. (2016), "Auditor-general reports a progressive, marginal three-year improvement in national and provincial government audit results", Media Release, available at: www.agsa.co.za/Portals/0/PFMA%202015-16/2016%20PFMA%20Media%20Release%20FINAL.pdf (accessed 20 April 2017).
- Marini, L., Andrew, J. and van der Laan, S. (2017), "Tools of accountability: protecting microfinance clients in South Africa?", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1344-1369.
- Martini, M. and Wickberg, S. (2014), "Curbing corruption in public financial management in francophone West African countries", Transparency International, The Anti-Corruption Help Desk, Berlin.
- Mihret, D., Bobe, B. and Obo, D. (2017), "Public-sector reforms and balanced scorecard adoption: an Ethiopian case study", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1230-1256.
- Mulgan, R. (2000), "'Accountability': an ever expanding concept?", *Public Administration*, Vol. 78 No. 3, pp. 555-573.
- Mutahaba, G. and Kiragu, K. (2002), "Lessons of international and African perspectives on public service reform: examples from five African countries", *Africa Development*, Vol. 27 No. 3, pp. 48-75.
- Ncholo, P. (2000), "Reforming the public service in South Africa: a policy framework", *Public Administration & Development*, Vol. 20 No. 2, pp. 87-102.

- Ndegwa, A. (2014), "Government continues to pay billions for fertiliser company that never was", *Standardmedia*, 26 May, available at: www.standardmedia.co.ke/article/2000122429/government-continues-to-pay-billions-for-fertiliser-company-that-never-was (accessed 5 June 2017).
- Nellis, J. (2005), "The evolution of enterprise reform in Africa: from state-owned enterprises to private participation in infrastructure-and back?", Energy Sector Management Assistance Program (ESMAP) Technical Paper No. 084, World Bank, Washington, DC.
- Neu, D., Everett, J. and Rahaman, A.S. (2013), "Internal auditing and corruption within government: the case of the Canadian sponsorship program", *Contemporary Accounting Research*, Vol. 30 No. 3, pp. 1233-1250.
- Neu, D., Everett, J., Rahaman, A.S. and Martinez, D. (2013), "Accounting and Networks of corruption", *Accounting, Organizations and Society*, Vol. 38 Nos 6-7, pp. 505-524.
- Nyamori, R.O. (2009), "Making development accountable: a critical analysis of the systems of accounting and accountability for the Constituency Development Fund in Kenya", *Journal of Accounting & Organizational Change*, Vol. 5 No. 2, pp. 197-227.
- Nyamori, R.O. and Gekara, V.O. (2016), "Performance contracting and social capital (re) formation: a case study of Nairobi City Council in Kenya", *Critical Perspectives on Accounting*, Vol. 40, pp. 45-62.
- Nyamori, R.O. and Nyamori, B. (2010), "Slaying the dragon: mobilising taxation as an anti-corruption strategy in Kenya", paper presented at the Global Accounting and Organisational Change Conference, Boston, MA, 22-24 July.
- Nyamori, R.O. and Nyamori, B. (2015), "Evolution and effectiveness of the Kenyan public accounts committee", in Hoque, Z. (Ed.), *Making Governments Accountable: The Role of Public Accounts Committees and National Audit Offices*, Routledge, Taylor & Francis, London, pp. 275-292.
- Olowu, B. (1999), "Combatting corruption and economic crime in Africa – an evaluation of the Botswana directorate of corruption and economic crime", *International Journal of Public Sector Management*, Vol. 12 No. 7, pp. 604-614.
- Organisation for Economic Co-operation and Development (2016), "South Africa's fight against bribery", Organisation for Economic Co-operation and Development, Paris, available at: www.oecd.org/southafrica/southafricasfightagainstbribery.htm (accessed 18 May 2017).
- Parfitt, T. and Riley, S. (1987), "The international politics of African debt", *Political Studies*, Vol. 35 No. 1, pp. 1-17.
- Parker, L. (2015), "Accounting historiography: looking back to the future", *Meditari Accountancy Research*, Vol. 23 No. 2, pp. 142-157.
- Peet, R. (2002), "Ideology, discourse, and the geography of hegemony: from socialist to neoliberal development in postapartheid South Africa", *Antipode*, Vol. 34 No. 1, pp. 54-84.
- Picard, L. (2005), *The State of the State. Institutional Transformation, Capacity and Political Change in South Africa*, Wits University Press, Johannesburg.
- Radcliffe, V. (2008), "What government auditors cannot know: a study of public secrecy in the audit of the Cleveland city school", *Critical Perspectives on Accounting*, Vol. 19 No. 1, pp. 99-126.
- Rahaman, A.S. (2010), "Critical accounting research in Africa: whence and whither", *Critical Perspectives on Accounting*, Vol. 21 No. 5, pp. 420-427.
- Rahaman, A.S. and Lawrence, S. (2001a), "Public sector accounting and financial management in developing country organisational context: a three-dimensional view", *Accounting Forum*, Vol. 25 No. 2, pp. 189-210.
- Rahaman, A.S. and Lawrence, S. (2001b), "A negotiated order perspective on public sector accounting and financial control", *Accounting, Auditing & Accountability Journal*, Vol. 14 No. 2, pp. 147-165.
- Rahaman, A.S., Everett, J. and Neu, D. (2007), "Accounting and the move to privatize water services in Africa", *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 5, pp. 21-33.
- Rahaman, A.S., Lawrence, S. and Roper, J. (2004), "Social and environmental reporting at the VRA: institutional legitimacy or legitimation crisis?", *Critical Perspectives on Accounting*, Vol. 15 No. 1, pp. 35-56.

- Russell, E.W. and Bvuma, D.G. (2001), "Alternative service delivery and public service transformation in South Africa", *International Journal of Public Sector Management*, Vol. 14 No. 3, pp. 241-265.
- Samkin, G. and Schneider, A. (2014a), "The accounting academic", *Meditari Accountancy Research*, Vol. 22 No. 1, pp. 2-19.
- Samkin, G. and Schneider, A. (2014b), "Using university websites to profile accounting academics and their research output: a three country study", *Meditari Accountancy Research*, Vol. 22 No. 1, pp. 77-106.
- Sapa (2013), "Police act does not secure Hawks' independence: court", *Times Live*, 14 December, available at: www.timeslive.co.za/local/2013/12/14/Police-act-does-not-secure-Hawks-independence-court (accessed 18 May 2017).
- SAPeople (2016), "Who exactly are the South African Police unit, the Hawks?", *SA People News*, 16 May, available at: www.sapeople.com/2016/05/16/who-exactly-are-the-south-african-police-hawks/ (accessed 6 June 2017).
- Schick, A. (1998), "Why most developing countries should not try New Zealand reforms", *The World Bank Research Observer*, Vol. 13 No. 1, pp. 123-131.
- Shaoul, J. (2005), "The private finance initiative or the public funding of private profit?", in Hodge, G. and Greve, C. (Eds), *The Challenge of Public Private Partnerships*, Edward Elgar, Cheltenham, pp. 190-206.
- Sikka, P. (2009), "Financial crisis and the silence of the auditors", *Accounting, Organizations and Society*, Vol. 34 Nos 3-4, pp. 428-432.
- Simpson, S.N.Y. (2012), "Developments in public sector accounting practices: the Ghanaian experience", in Tauringana, V. and Mangena, M. (Eds), *Accounting in Africa (Research in Accounting in Emerging Economies)*, Vol. 12A, Emerald Group Publishing Limited, London, pp. 209-226.
- Sinclair, A. (1995), "The chameleon of accountability: forms and discourses", *Accounting, Organizations and Society*, Vol. 20 Nos 2-3, pp. 219-237.
- Stevens, M. and Teggemann, S. (2004), "Comparative experience with public service reform in Ghana, Tanzania, and Zambia", in Levy, B. and Kpundeh, S. (Eds), *Building State Capacity in Africa: New Approaches, Emerging Lessons*, The World Bank, Washington, DC, pp. 43-86.
- Tambulasi, R.I. (2010), *Reforming the Malawian Public Sector: Retrospectives and Prospectives*, African Books Collective, Council for the Development of Social Science Research in Africa, Dakar.
- Therkildsen, O. (2001), "Efficiency, accountability and implementation: public sector reform in East and Southern Africa", Democracy, Governance and Human Rights Programme Paper No. 3, United Nations Research Institute for Social Development (UNRISD), Geneva.
- Tinker, A. (1980), "Towards a political economy of accounting: an empirical illustration of the Cambridge controversies", *Accounting, Organizations and Society*, Vol. 5 No. 1, pp. 147-160.
- Tinker, T. and Neimark, M. (1987), "The role of annual reports in gender and class contradictions at general motors: 1917-1976", *Accounting, Organizations and Society*, Vol. 12 No. 1, pp. 71-88.
- Tsamenyi, M., Onumah, J. and Tetteh-Kumah, E. (2010), "Post-privatization performance and organizational changes: case studies from Ghana", *Critical Perspectives on Accounting*, Vol. 21 No. 5, pp. 428-442.
- Uddin, S. and Tsamenyi, M. (2005), "Public sector reforms and the public interest: a case study of accounting control changes and performance monitoring in a Ghanaian state-owned enterprise", *Accounting, Auditing & Accountability Journal*, Vol. 18 No. 5, pp. 648-674.
- Van der Westhuizen, J. (1998), "Public sector transformation and ethics: a view from South Africa", *Public Money and Management*, Vol. 18 No. 1, pp. 15-20.
- Van Wyk, H.A. (2006), "Implementation of accrual accounting in the public sector: easier said than done", *Journal of Public Administration*, Vol. 41 No. 1, pp. 21-31.
- Van Wyk, H.A. (2007), "Is the transformation of public sector financial reporting in South Africa's provincial governments on track?", *Meditari Accountancy Research*, Vol. 15 No. 2, pp. 65-75.

- Venter, E.R. and De Villiers, C. (2013), "The accounting profession's influence on academe: South African evidence", *Accounting, Auditing & Accountability Journal*, Vol. 26 No. 8, pp. 1246-1278.
- Verhoef, G. and Samkin, G. (2017), "The accounting profession and education: the development of disengaged scholarly activity in accounting in South Africa", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1370-1398.
- Wafula, P. (2016), "NYS scandal: auditor general uncovers eight ways to siphon Ksh1 billion", *Standardmedia*, 13 June, available at: www.standardmedia.co.ke/article/2000205001/nys-scandal-auditor-general-uncovers-eight-ways-to-syphon-sh1-billion (accessed 5 June 2017).
- Wenzel, P. (2007), "Public-sector transformation in South Africa: getting the basics right", *Progress in Development Studies*, Vol. 7 No. 1, pp. 47-64.
- World Bank (1981), "Accelerated development in Sub-Saharan Africa: an agenda for action", World Bank, Washington, DC.
- World Bank (1989), "World Bank development report: financial systems and development, world development indicators", World Bank, Washington, DC.
- World Bank (1994), "Adjustment in Africa: reforms, results, and the road ahead", Oxford University Press, Oxford.
- World Bank (1997), "World development report 1997: the state in a changing world", Oxford University Press, Oxford.
- World Bank (2001), "World development report 2000/2001: attacking poverty", World Development Report, Oxford University Press, New York, NY.

Further reading

- Abdul-Rahaman, A.S., Gallhofer, S., Haslam, J. and Lawrence, S. (1997), "Public sector accounting and financial management in developing countries: a critical assessment of the literature", *Asian Review of Accounting*, Vol. 5 No. 2, pp. 38-65.
- Goddard, A. and Mkasiwa, T.A. (2015), "New public management and budgeting practices in Tanzanian central government: 'struggling for conformance'", *Journal of Accounting in Emerging Economies*, Vol. 6 No. 4, pp. 340-371.
- Government of Kenya (2010), "The Constitution of Kenya", Government Printer, Nairobi.
- Government of Kenya (2011), "Ethics and Anti-Corruption Commission Act, No. 11", Government Printer, Nairobi.
- Madonsela, T. (2016), "State of capture: a report of the public protector", Republic of South Africa, Pretoria.
- South Africa (1994), "Public Service Act", Act 103 of 1994, Government Printers, Pretoria.
- South Africa (2004), "Prevention and Combating of Corrupt Activities Act", Act 12 of 2004, Government Printers, Pretoria.
- Uddin, S. and Hopper, T. (2001), "A Bangladesh soap opera: privatisation, accounting, and regimes of control in a less developed country", *Accounting, Organizations and Society*, Vol. 26 No. 7, pp. 643-672.
- World Bank (1995), "Bureaucrats in business: the economics and politics of government ownership", World Bank, Washington, DC.
- World Bank (2006), "Ghana: public finance management performance report and performance indicators", Document of the World Bank Report No. 36384-GH, World Bank, Washington, DC.

Corresponding author

Grant Samkin can be contacted at: grantsam@waikato.ac.nz

For instructions on how to order reprints of this article, please visit our website:

www.emeraldgroupublishing.com/licensing/reprints.htm

Or contact us for further details: permissions@emeraldinsight.com

Reproduced with permission of copyright owner. Further reproduction prohibited without permission.