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Accounting, innovation and public-sector change.

Translating reforms into change?

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Accounting change has been the subject of enduring interest in the academic debate (Nahapiet, 1988; Carruthers, 1995; Chua, 1995; Libby and Waterhouse, 1996; Townley et al., 2003; Dambrin et al., 2007). Why and how accounting evolves through time and within specific organizational settings has been addressed through different approaches. Some authors have adopted the lens of contingency theory to analyze accounting and organizational change (Libby and Waterhouse, 1996; Baines and Langfield-Smith, 2003). Others have focused on the social and relational factors that shape change processes and results. In this context, factors such as culture (Bhimani, 1996; Williams and Seaman, 2001) and power (Oaks et al., 1998; Townley et al., 2003; Abernethy and Vagnoni, 2004) have been explored. Finally, institutional theorists have highlighted how accounting change is originated and shaped by oganizational and contextual variables and how, as a consequence, these affect organizations and actors (Cobb et al., 1995; Jacobs, 1995; Burns, 2000; Burns and Scapens, 2000; Burns and Vaivio, 2001; Covaleski et al., 2003; Collier, 2001; Tsamenyi et al., 2006, Ezzamel et al, 2007; Lukka, 2007; Nor-Aziah and Scapens, 2007; Arnaboldi and Azzone, 2010; Pipan and Czarniawska, 2010).

Many accounting change studies have explored the public sector, where it has frequently been claimed that accounting has played, and continues to play, a central role in the waves of reforms that have been taking place over the last three decades (Hood, 1995; Kitchener and Whipp, 1995; Olson et al., 1998; Lapsley, 1999, 2009; Dent et al, 2004; Erakovic and Wilson, 2005; Jones and Mellett, 2007; Hammerschmid and Meyer, 2005; Caccia and Steccolini, 2006; Liguori and Steccolini, 2012; Liguori, 2012a, 2012b). These reforms have been often referred to as New Public Management (NPM) and have introduced a new set of market-like and managerial principles into the public realm (Hood, 1991, 1995), claiming better decision making would make public organizations more efficient and effective (Likierman, 2003). Over time, an increasing number of researchers have investigated public-sector accounting changes and innovations. Initially, research tended to focus on the description of the accounting reforms, often relating them to a normative emphasis (Hood and Peters, 2004), with the unit of analysis being the country and/or field level (Hood, 1995; VV.AA, 2003; Pollitt, 2001; Hammerschmid and Meyer, 2005; Anessi Pessina and Steccolini, 2005). More recently, studies have shifted their attention towards the understanding of the impacts and processes of change at the organizational level (Christiaens, 1999; Christensen and Lægreid, 2007; Pettersen, 2001; Connolly and Hyndman, 2006; Liguori and Steccolini, 2012; Liguori, 2012a, 2012b). This literature has generally shown that accounting reforms have fallen short of expectations and that this cannot be simply related to, or solved by, the technical design of accounting tools. Indeed, it such work, it is suggested that understanding and implementing public-sector accounting reforms requires looking at accounting, not as an objective and static device, but rather as a social practice. Under this perspective, changes in accounting systems reflect, and in turn influence, society's, organizations' and individuals' identities, behaviors, perceptions, principles, beliefs, values and interests (Dent; 1991; Burns and Scapens, 2000; Lounsbury, 2001, 2008; Liguori and Steccolini, 2012). Accounting innovations may imply the design and study of technical features, but ensuring and understanding their impacts requires taking into consideration the reciprocal influences of accounting, individual agency, environment and institutions. Change and innovation are the result of the interaction among different cultures, values, and power coalitions, whereby the symbolic meaning of the new accounting tools is constructed in the process of change and affects its final result (Dent; 1991; Burns and Scapens, 2000; Lounsbury, 2001, 2008; Liguori and Steccolini, 2012).

This Special Issue of *Critical Perspectives on Accounting* aims to contribute to this area of research at a peculiar juncture in history, by offering insightful evidence and analysis in a period that has been described by some as a *Post-NPM Era* (Hood and Peters, 2004; Dunleavy et al, 2006). It is possible that we are currently at a crossroads, after a period where public organizations have been experimenting with managerial and NPM-like reforms for about thirty years, and where both practical experience and academic research have pointed out the potential pitfalls of determinism and of an excessive trust in global trends and recipes. Many have started speculating whether NPM is actually rooted in our everyday lives, if it has ever existed or if we are in a post-NPM world (Dunleavy and Hood, 1994; Lapsley, 1999, 2009; Hood and Peters, 2004; Dunleavy et al, 2006). In addition, the recent financial and fiscal crises that have profoundly affected numerous countries have raised new questions and doubts, which go beyond this debate and highlight the importance of organizational capacities to react and re-adjust in response to shocks and changing environments. As a consequence of the failure of one-fits-all approaches and explanations, new conceptual and methodological lenses are required to face the challenge posed by current events. The five contributions to the Special Issue represent a possible *trait d'union* between the past and the future, by looking at the former to suggest new paths for the latter.

The role played by the local translations of these global trends of reform is central in the contribution by Hyndman et al., who focus on the changes in accounting and budgeting systems at the central government level in the UK, Italy and Austria over the last three decades. They find considerable differences between the countries, especially with regards to the debates and the way the rhetoric matched, or did not match, the content of the political decisions it accompanied. Their study supports the idea that reform discourses tend to supplement, rather than replace, each other. While they may use similar "ingredients", each country carried out its own specific translation of modernization and NPM ideas and concepts. The layering of the various elements of the reform discourses results in heterogeneous impacts in the three realities, with managerial concepts applied to accounting eventually being absorbed in the UK, in the process of becoming more and more central in Austria but only being a passing fad in Italy.

Far from both transition and transformation is the Italian translation of accounting reforms and change, exemplified in the case of Pompeii Soprintendenza. Ferri and Zan, using a 'ten years after' approach, show that the process of change for the Soprintendenza started with NPM-like reforms aimed at increasing organizational and managerial autonomy, but ended up with their reversal and the recentralization of decision making, budgeting and accounting processes. Their paper reflects the current trend of some European countries (especially those experiencing significant financial challenges and with embedded strong Weberian administrative traditions) that, after a period of (at least apparently) enthusiastic adoption of NPM-like principles and tools, undergo the "silent dismantling of the reform". They conclude that different administrative traditions will appropriate the NPM language and its ambiguities and metabolize them according to the internal features of their local administrative systems. They opine that, because of this, convergence towards global trends is unlikely to happen.

However, country differences and administrative traditions are not sufficient to explain change paths and impacts. Indeed, a further translation of change occurs at the organizational and individual level, as shown by the other contributions to the Special Issue. For example, Ezzamel et al, focusing on the Scottish Parliament, examine the introduction of Resource Accounting and Budgeting (RAB) through the lens of Rogers' diffusion theory. They show that, far from the stereotype that sees the Anglo-Saxon world welcoming all managerial tools and ideas, its implementation is still problematic. In particular, while the reform of the UK central government systems was initially sought as a mechanism to enhance democratic accountability, this paper shows that RAB does not appear to connect with, and be used by, parliamentarians.

At the organizational level, the capacity to react to accounting changes has been investigated by Bruns, who explores the introduction of accrual accounting in German municipalities and the relationship between changes in accounting systems at the corporate level and impacts on the capabilities at the street-level. The study provides some evidence that the implementation of accrual- and output-based accounting has value-creation effects. These effects, however, depend on the 'corporate' patterns of accounting change and on how they are related to the patterns of accounting-capacity development at the street-level. The match or mismatch in corporate and street-level capacity development can have significant effects on the results of change.

Finally, Becker et al. investigate the reconfiguration of accountants' identities during the introduction of accruals accounting in Germany. The paper suggests that this change process has fostered the emergence of different responses by multiple clusters of accountants, who experienced different challenges in aligning with Accruals Output-Based Budgeting. The authors argue that the presence of a Weberian way of thinking significantly affects the implementation of accounting reforms.

In short, the picture that the contributions to the Special Issue present is one, at least for Europe, where the public sector is still struggling to cope with NPM ideas and values. The latter have been, in some cases, absorbed and implemented in a more linear fashion over time (see Ezzamel et al. and Hyndman et al.), whereas in others, they have only scraped the surface of the existing Weberian traditions. Rather than speaking of laggards or late adopters of NPM (Hood, 1995; Barzelay, 2001; Pollitt and Bouckaert, 2011), at this point in time we might need to recognize that global movements do not necessarily have an enduring impact on some countries (for example, neo-Weberian ones – Kuhlmann, 2010) and their public-sectors.

In 2001 Lapsley (2001) speculated on whether there was enough evidence in the public sector to suggest that, as a consequence of managerial reforms, transformation in the public sector could be achieved. In particular, he explored whether the public sector was in transition or whether it had started a real transformation process. This Special Issue suggests that, more than ten years later, country- and organization- specific reform and change paths can be identified. These, rather than being homogeneous transformations, appear to be different local translations of an initially global phenomenon.

Taking a more general perspective on, the Special Issue highlights that accounting change can be studied with reference to: (i) different levels of analysis (country, organizational, individual level), (ii) dimensions of change (antecedents, consequences or processes), and (iii) object (or focus) of change. Hyndman et al., for example, take a "macro" perspective, comparing ideas debated and translated at a country level. Ezzamel et al., Ferri and Zan and Bruns adopt a "meso"-approach, focusing on organizational responses to field reforms. Finally, Bruns and Becker et al. focus on the "micro" level, in terms of people's reactions to change and their identities. All of the contributions to the Special Issue highlight the importance of country, organizational, sub-organizational and individual translations as a fundamental factor to be considered when change is pushed forward. Thus, looking at more than one level of analysis, at the match and mismatch between the levels and the filtering of stimuli, concepts and ideas can be a fruitful path of research to shed new light on the understanding of change processes (Liguori and Steccolini, 2012; Liguori 2012a, 2012b). Emphasizing the interaction between these different levels also reaffirms the importance of adopting a dynamic – rather than a static and set in time - view of accounting change, where the final outcome continuously evolves and redefines itself over time.

In terms of the dimensions of change, while some contributions to the Special Issue also discuss its antecedents (see Burns) and consequences (as Ezzamel et al and Hyndman et al), an increasing awareness emerges about the importance of studying the process of change and its unfolding. Also it is clear from the papers that the way change is carried out and develops is influenced and dynamically shaped by different layered levels – international, country, organizational and individual (or even corporate vs. street-level, as Burns highlights in his paper). Finally, with respect to the object of change and the choice of the accounting techniques and systems to be investigated, the Special Issue shows that accruals accounting has become an increasingly multifaceted concept. At times, and in particular locations, it can encompass, or be aligned with, such features or descriptors as accruals output based budgeting, RAB, cost accounting, accruals accounting and reporting, etc.. Moreover, it can embody and summarize (sometimes erroneously) a number of accounting innovations, as well as take different nuances and names depending on the country and the traditions of the organizations implementing it.

More specific to public-sector studies, it is worth noting that no other technique has attracted attention and has become a symbol of accounting innovation in the public sector as much as accruals accounting. After some decades since its introduction in the public sectors of a number of countries, accruals accounting still appears to play a central role in public-sector accounting change. Its use and implementation remain controversial, with a significant number of studies highlighting benefits and shortcomings (Anessi-Pessina and Steccolini, 2007; Nasi and Steccolini, 2008; Paulsson, 2006; Lapsley et al., 2009). While its weaknesses are more recognized as a result of research, it appears that, over time, there is an increasing resignation towards its introduction as an aspect of public-sector accounting in advanced western democracies as an aspect of NPM-type reforms. This Special issue continues to reflect the centrality of accruals accounting in public sector reform discourses. Perhaps however, in the future, the rhetoric around the introduction of accruals accounting practices will be tempered to reflect the new trials that the public sector and the accounting profession have faced. In many countries, the current economic and fiscal crises are posing new challenges for both public-sector accountants and academics. These are likely to shape a new wave of reforms, or, better, organizational change, significantly different from those we have known and experienced so far. Austerity seems to represent the new global threat, and, at this stage, we can only hope that a general distrust towards a one-fits-all mentality and the appropriateness of single global responses will be a learning outcome from recent history. Future research will have to investigate how these current challenges are shaping societal expectations and organizational responses. Key questions are: how is (or can) accounting play a role in this changing landscape; and how are accountants' identities and roles being reconfigured as a consequence of this? Auditors, accountants and accounting scholars can be central to these processes, not only by blaming or applying deterministically technical rules, but also in proactively making accounting, budgeting and performance measurement understood, accepted and shared by the public and political bodies. In doing so, they might be well advised to show appropriate attention towards people and their perceptions, anxieties and fears.

Following this trail of reasoning, it is also necessary to recognize that, in the past, by proposing private-sector techniques and standards, NPM-like reforms and linked accounting ideas accounting have, in many cases, denied the very public nature of governments and public services. It is now probably necessary to rediscover the "publicness" of (public services and) public-sector accounting, by proposing reforms and innovations that reflect, rather than constrain, government and public-service specificities. At the same time, public sector and public services are changing, and accounting needs to reflect such changes. It needs to keep pace with social and technological innovations, and contribute to demands for increased accountability, transparency, participation and representativeness, particularly in a social-media era. Again, how the role of accounting is being reshaped in this new context, and how accounting is contributing to shaping the context, are interesting and important issues. On the one hand, all this requires rediscovering and highlighting the role of specificities, differences and path-dependence in the features, perceptions, feelings, cultures, capabilities and attitudes of people, organizations and countries. On the other hand, it is also necessary to put more emphasis on the conditions and processes that allow change implementation, rather than on its mere technical design.

These considerations are relevant, not only in public-sector accounting, but also when dealing with private-sector accounting change and the reactions to the crisis and scandals that have been lately witnessed and debated (Giroux, 2008; Weber et al., 2008; Pozen, 2009; Humphrey et al., 2011; Kothari and Lester, 2012). We contend that a more 'human' view of accounting, as made by people for the people, with due recognition of differing backgrounds, cultures and identities, can help explain, and maybe even prevent, some of the problems that have recently arisen (Covaleski et al. 1998; Cataldo and McInnes, 2011; Hamilton, 2013). This can also open the way to the adoption of new (or relatively less used) methodologies in accounting change studies, such as ethnographies, which allow a better understanding of the dynamics and the processes of change within the environment they emerge from and are shaped by. A stronger involvement of the researcher on the field could shed new light on how change unfolds over time and how different cultures interact. This stronger engagement, of course, would also require paying more attention to the ethical and empirical implications of these studies. Overall, the message sent by this Special Issue to future researchers is clear: accounting change is problematic, and that is evident; the step forward we now need to take is to understand how this change is configured as a consequence of the filtering and translations that result from the interaction of multiple levels and dimensions of analysis.

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