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## Guest Editorial – Public Sector Accounting in Emerging Economies in the Evolving Post-Covid Era

### Introduction

Public sector accounting and budgeting in emerging economies are experiencing a period of significant change. This change being alleged to as externally driven is primarily reflected on the adoption of certain practices and techniques such as accrual accounting, International Public Sector Accounting Standards (IPSASs), performance reporting and participatory budgeting under the frameworks of New Public Management (NPM) and New Public Governance (NPG). Many countries in Asia and Sub Sarah Africa have appeared to be at the forefront in terms of embracing these changes, but the result has been largely unintended and disruptive (Hopper *et al.*, 2017; Hopper, 2017; Jayasinghe *et al.*, 2021). At the academic level, debate relating to a limited understanding of these contextual issues and the theorisation of public sector accounting in emerging economies has continued (Van Helden and Uddin, 2016; Soobaroyen *et al.*, 2017; Lassou *et al.*, 2021). Reflecting on the debate taking place in the wider context (Steccolini, 2019), researchers have also emphasised the need to shift the focus of public sector accounting research in emerging economies beyond NPM and NPG towards publicness (Adhikari and Jayasinghe, 2022).

Within the western contexts, much of the debate on public sector accounting relates to widening its scope and encompassing publicness (see e.g., Steccolini, 2019). For instance, Grossi and Argento (2022) have recently discussed how different forms of governance evolved over the years (for instance network, collaborative and digital) resulting in the new types of budgeting, performance measurement, and accountability mechanisms. Concerns are also voiced that public sector accounting in the evolving post COVID era should be more grassroots-oriented offering a tool through which to facilitate emancipation, empowerment, and engagement (including digital) thereby emphasising ‘humanising’ purposes (Grossi and Argento, 2022). In another study, Bracci *et al.* (2022) argue the focus of public sector accounting, beyond the NOM agenda, should be towards attaining public value, thereby potentially leading to achieving SDGs and addressing the requirements of contemporary fragmented and plural societies. Participatory and political processes of deliberation have therefore been at the centre of public sector accounting to identify what counts as ‘value’ and ‘valuable’ from a societal perspective. The view that public sector accounting should provide a medium through which to define, express and represent public value has also been highlighted in the work by Grossi

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3 *et al.* (2023). Steccolini (2019) also contends that public sector accounting now intersects  
4 with multiplicity of disciplines, sectors, professions, interests and powers and that the wider  
5 social significance of public sector accounting has been well acknowledged. More  
6 interdisciplinary and inter-contextual research has thus been called for with a view  
7 of extending our understanding of how public sector accounting has been implicated  
8 in (i) creating and maintaining coproduction and hybridity in public sector delivery, (ii)  
9 building on natural, financial and climate resilience and (iii) addressing ‘wicked’  
10 problems, which have been further complicated due to increasing pace of  
11 digitalisation. Increasingly, public sector accounting has been assigned with ambitious  
12 goals of restoring citizens’ well-being, social plurality and happiness (Steccolini, 2019).  
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22 However, such debates and studies are yet to be aligned with the development discourses  
23 used to conceptualise public sector accounting research in emerging economies.  
24 The contextualisation of development, aligned with the governance logic and  
25 accountability mechanisms prevailing in western democracies, has enabled international  
26 organisations and epistemic communities to set forth the direction for public sector  
27 accounting reforms in emerging economies (Jayasinghe *et al.*, 2021). For instance, Hopper  
28 *et al.* (2009) mentioned that at least three different discourses of development (state-led,  
29 market-led and localised-led) could be identified, each proposing different types of  
30 accounting, budgeting, and performance evaluation tools to translate development into  
31 everyday life of citizens. The rhetoric that prevailed during the 1960s and 1970s in which  
32 development could be achieved through the expansion of the state in various spheres of  
33 the socio-economic life was premised on accounting logics and techniques such as  
34 state planning and programme budgeting, cash accounting and compliance-oriented  
35 reporting. As early as the 1970s and offering the example of national planning in Nepal,  
36 Wildavsky (1972) illustrated the factors leading to the failure of state-led development,  
37 notably: insufficient information, few and poor project proposals, inability to  
38 programme foreign aid, ministerial resistance, and very limited capacity to administer  
39 development. This unintended consequence of development has led to the author  
40 concluding ‘*that planning cannot create the preconditions for its own success*’ (p. 508).  
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57 Extant accounting work on emerging economies has also addressed the market-led (NPM)  
58 development discourses of international organisations, in which achieving development  
59 required the downsizing of state activities, liberalisation of national economies and promotion  
60 of efficiency and effectiveness in service delivery based on market or quasi-market

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3 mechanisms (Van Helden and Uddin, 2016; Van Helden *et al.*, 2021). One of the  
4 key requirements of market-led development, arising in the main from the privatisation of  
5 state-led enterprises and governance, has been the adoption of New Public Financial  
6 Management (NPFM) measures (see e.g., Guthrie *et al.*, 1999 for NPFM) (accrual accounting  
7 and budgeting, longer-term rolling budgeting – MTEF, performance measurement and  
8 performance auditing, amongst others). However, the outcomes from these reforms  
9 stimulated the ascendancy of critical research in public sector accounting (Adhikari and  
10 Jayasinghe, 2022). With a few exceptions (Tawiah, 2023; Tawiah and Soobaroyen, 2022),  
11 much of the accounting work in emerging economies delineates several unintended  
12 consequences resulting from the adoption of these measures, ranging from their ceremonial  
13 adoption to comply with loan conditionalities, to the misuse of these measures in  
14 promoting and covering up large-scale state level malpractices such as corruption,  
15 patronage and clientelism (Adhikari *et al.*, 2013; Hopper, 2017; Nyamori *et al.*, 2017;  
16 Bakre *et al.*, 2017). It is worth noting that such critique relating to NPFM measures also  
17 prevailed in Western developed economies and continue to this day, following their own  
18 experiences of NPM over the last four decades, which are alleged to be persistently  
19 ‘undermining democratic legitimacy’ (Grossi *et al.*, 2023; Polzer *et al.*, 2022).  
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34 Scholars argue that the market-led development approach has continued to be a key emphasis  
35 of international organisations, although it has gradually acknowledged some of the localised-  
36 led issues such as fostering grass-roots level engagement, local empowerment and  
37 social accountability (Adhikari and Jayasinghe, 2022; Van Helden *et al.*, 2021). The  
38 rise of participatory budgeting in emerging economies is arguably one example of this  
39 growing concern for localised-led development. For instance, not only has participatory  
40 budgeting been recommended in emerging economies, but the World Bank alone has  
41 spent \$85billion on development assistance for participation (Fung, 2015). Few  
42 exceptions exist in which participatory budgeting has led to improvement in public  
43 engagement and service delivery (Jung, 2021; Lassou *et al.*, 2023). However, overall, the  
44 fate of participatory budgeting has not been different than many other NPFM measures  
45 introduced under the market-led development across emerging economies. PB, whether  
46 enforced voluntarily or mandatorily, has triggered local political upheavals benefitting only  
47 a few political elites, instead of community members for whom the budget has been actually  
48 targeted (Kuruppu *et al.*, 2016; Jayasinghe *et al.*, 2020).  
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As such we have envisaged similar debates being articulated both in emerging economies and  
western contexts in which much emphasis has been on the role of public sector accounting in<sup>3</sup>

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3 addressing wider social and local issues of significance i.e., escaping the NPM  
4 ‘cage’ (in western contexts) and market-led development (in emerging economy contexts)  
5 (Grossi *et al.*, 2023). A key motivation that has led us to pursue this special issue has been to  
6 urge researchers to traverse beyond the narrow conceptualisation of development and  
7 taking it more as an analytical frame rather than a context for positioning their research.  
8 If we explore the term ‘development’ at a deeper level, it appears more to be of a post-war  
9 invention rooted in the socio-political and economic reality of societies that lie outside of the  
10 ‘West’ (Escobar, 1995, 2000, 2012) strategically bound by a recognition of the  
11 impending clash of geopolitical interests i.e., the Cold War. As a result, indicators for  
12 measuring development were gradually established and institutionalised in line with  
13 the industrialisation and reconstruction programme taking place in the west and the  
14 outputs generated thereof. It was only by the late 1950s and 1960s that ideas started to  
15 coalesce around the need to broaden one’s understanding of development by incorporating  
16 wider and multiple measures of social progress and improvement in overall living  
17 conditions (DuBois, 1991; Escobar, 1995, 2012).

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31 This enabled international organisations, such as the World Bank, the International Monetary  
32 Fund and more contemporarily regional organisations (e.g., European Union), to re-capture  
33 the notion of ‘development’ and reconfigure its boundaries to embed elements of governance  
34 and social accountability. These terms were promoted as foundations for social progress  
35 and economic growth and several western-led NPFM ideals and reforms were  
36 presented to emerging economies as ‘best practices’, mainly on account of their prior  
37 adoption by, and apparent success in, western countries towards ensuring good  
38 governance and sound accountability (Adhikari and Jayasinghe, 2017, Adhikari *et al.*,  
39 2021). However, the true, and largely hegemonic, intentions of international organisations to  
40 promote their self-constructed development discourses and their attempt to align these with  
41 accounting and accountability practices and reforms have been discussed extensively in  
42 critical accounting research (Hopper *et al.*, 2017; Nyamori *et al.*, 2017). Such discussions  
43 also abound in the works published in development history, development sociology,  
44 development discourses and governmentality, and post-development paradoxes (e.g.,  
45 Escobar, 2012; Ziai, 2004, 2016; Mudimbe, 2020; Taylor, 1979; Roy, 2010; Tsing, 2015;  
46 Pieterse, 1998). These scholars have argued how neo-classical economic models underlying  
47 plans for development and poverty alleviation, and complemented by exhortations for more  
48 governance and accountability elements, have in effect ensured the ‘West’ can continue to  
49 exercise its ‘superiority’ over the ‘Global South’ and ‘Third’ world. Mentions are made that  
50 China’s increasing development agency and geopolitical  
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interests has further complicated the development discourses. In many instances, the Western neo-classical approaches and the China's domestic model have appeared to be irreconcilable (Alves and Lee, 2022).

Through this editorial, we therefore call for public sector accounting researchers in emerging economies to adopt more post development governance and publicness focusing on wider issues of significance intrinsically interconnected to the engendering of a sustainable form of public value. There is a need to understand what role that public sector accounting can play in addressing such issues and generating public value which in turn may lead to a positive impact on human lives and livelihoods in the post-Covid era. In the following section, a succinct review of the papers selected for this special issue has been provided. Thereafter, we provide concluding remarks reflecting on the possible directions that public sector accounting research could take in the context of emerging economies.

### **Summary of the papers selected for publication in the special issue**

We have promoted this special issue using various networks, including within the African Accounting and Finance Association (AAFA), Comparative Asia Africa Governmental Accounting Conference (CAAGA), Comparative International Government Accounting Research (CIGAR), and British Accounting and Finance Association's Special Interest Group on Accounting and Finance in Emerging Economies (AFEE), as well as facilitating a special session in some of the workshops/conferences organised by these networks. We also adopted a rather flexible approach offering initial feedback and suggestions to a large number of scholars (around 20 scholars based on African Asian economies) who expressed an interest to submit their work to the special issue. Although we have only been able to select a limited number of manuscripts after completing the review process, it is our hope that the initial feedback from the special issue editors and the constructive comments by reviewers will encourage these scholars to further develop their work and achieve publication in the future.

<b>Articles in this SI</b>	<b>Research design</b>	<b>Empirical context</b>	<b>Key issues covered</b>	<b>Main findings</b>
	Literature review based on	Emerging economies	The adoption of IPSASs	Challenges faced by IPSAS reforms

Polzer <i>et al.</i>	the model of diffusion theory	and low-income countries		to reach the confirmation stage
Dzigbede <i>et al.</i>	Bivariate correlations and difference-in-difference analyses using the PEFA, IMF and WB data	African countries	Budget systems and post-pandemic economic resilience	The extent to which the measures of national budget system performance are associated with the forecasts of economic recovery and resilience
Nkundabanyanga <i>et al.</i>	A case study drawing on contingency theory and employing semi-structured interviews	Uganda	Budget behaviours during the pandemic and building on financial resilience to face future emergencies	How can environmental uncertainty, structural ambiguities, technological conditions and manipulative organisational cultures act as contingencies in the context of the pandemic budget
Jacob <i>et al.</i>	Secondary data sources analysed by integrating the resilience framework and resource-based view	Ghana, Liberia, and Sierra Leone	The EVD pandemic has resulted in building on budgetary capacities to manage the adverse consequences at the early stage of the pandemic	How the lessons learned from the history could serve as a founding block for resilience building

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

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3 The first paper selected for this special issue undertook a structured literature review of  
4 the adoption of International Public Sector Accounting Standards (IPSASs) in  
5 emerging economies and low-income countries (Polzer *et al.*, 2023). At the time of writing  
6 this editorial, this paper has already been downloaded more than 4500 times, which is  
7 reflective of the significant interest in the field. The authors rationalise their study by  
8 arguing that existing literature reviews in the field concentrate on Western contexts, which  
9 represent no more than 10% of the global population. Yet, during the few last decades,  
10 many emerging economies have adopted or strived to adopt IPSASs as part of an agenda to  
11 improve their governance and public accountability; either at the behest of international  
12 organisations, being inspired by other countries or in some instances by the accounting  
13 profession. The study shows that the majority of articles (about 75% of the reviewed  
14 papers) addressing IPSAS adoption in emerging economies and low-income countries are  
15 focused on the implementations stage, outlining both the facilitating and impeding factors.  
16 The findings have been analysed using a model based on diffusion theory. What is potentially  
17 very interesting is almost 70% of IPSASs reforms in these countries have either failed to  
18 reach the confirmation stage or that the status of their confirmation has been  
19 manipulated. The study outlined various policy implications; taking into account the  
20 characteristics of emerging/developing countries when adopting public sector accounting  
21 reforms; adhering to a sequencing/prioritising approach to reforms; and lastly making  
22 investment in education and training of public sector employees to equip them with new/  
23 relevant accounting skills.  
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41 The second paper examines budget systems and post-pandemic economic resilience in  
42 the context of COVID-19, focusing on developing countries in general and specifically  
43 African settings (Dzigbede *et al.*, 2023). The study, drawing on data from the Public  
44 Expenditure Financial Accountability (PEFA), the IMF and the World Bank, and relying  
45 on bivariate correlations and difference-in-difference analysis, have demonstrated why  
46 estimates of economic recovery and resilience are higher for countries with robust budget  
47 processes in place and transparency in public finances. Due to the pandemic, government  
48 attention has shifted to fiscal policies given the key role that such policies can play in  
49 enhancing economy recovery and resilience. However, empirical studies investigating the  
50 moderating role of national budget systems and financial management practices in enhancing  
51 the economic recovery and building on resilience to future crises are scarce, thus highlighting  
52 the point that many commentators do not sufficiently and critically examine the enabling  
53 role of such systems and practices. Interestingly, the findings also highlight that countries  
54 with higher predictability and control in  
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3 budget execution may witness slower economic recovery from the pandemic. This calls  
4 the need for further exploring the extent to which budget flexibility would enable  
5 governments at different levels to adapt and respond timely and more effectively to  
6 emergency resource needs. The paper has important policy implications emphasising that  
7 well-designed and effective national budget systems must continually adapt to emerging  
8 economic circumstances and embed public service values such as transparency and  
9 accountability, which could facilitate economic recovery and strengthen resilience to deal  
10 with future crises. Finally, this study draws attention to the World Bank's PEFA evaluation  
11 and assessment framework, which has been gradually developing a detailed evidence base  
12 on the quality of public financial management (PFM) systems, albeit that there is still work  
13 in progress in expanding the dataset to a wider range of countries and time-periods.  
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24 Using the case of Uganda, the third paper has investigated how and why budget  
25 actors demonstrate distinct behaviours in the budget process during the pandemic  
26 (Nkundabanyanga *et al.*, 2023). Data for the study were derived through document analysis  
27 and undertaking semi-structured interviews with 19 key budget actors. A contingency theory  
28 approach coupled with elements of 'organisational culture', for instance, patronage culture,  
29 trust, and politics, was used as the theoretical framing. In comparison to several other  
30 African countries, Uganda's initial attempts to handle the pandemic by executing an effective  
31 response strategy were well acknowledged. However, the budget became continually  
32 politicised, and the actors adopted a new way of legitimising discretionary budget authority  
33 and gained leeway to serve their self-interests. The budgetary behaviours of these actors  
34 triggered a fear of budgetary tasks becoming part of a manipulation culture at the  
35 central level with less budgetary scrutiny, increased patronage, and the rationalisation of  
36 inappropriate actions. In addition, the focus was on building short-term financial resilience  
37 through the budget rather than formulating relevant long-term strategies. The findings of the  
38 study have identified several contingencies affecting the behaviour of budget actors,  
39 including environmental uncertainty, structural ambiguities, working culture, available  
40 technology, and the scale of tasks assigned to the actors. The study offered several policy  
41 implications, including the need for better collaboration between budget actors, embracing  
42 forecast-based financing and rethinking social protection needs; all of which would  
43 contribute to the building up of the financial resilience of African governments to  
44 manage future disasters.  
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3 The last paper of the special issue has investigated government financial resilience of three  
4 West African countries, namely Ghana, Liberia, and Sierra Leone (Jacob *et al.*, 2023). In  
5 particular, the paper has demonstrated the extent to which the lessons learned from  
6 addressing the Ebola Virus Disease (EVD) pandemic have enabled these three countries  
7 to build on budgetary capacities (anticipating and coping capacities) to manage the adverse  
8 consequences of COVID-19. Secondary sources had been used to collect data, which were  
9 further theorised by integrating the resilience framework and resource-based view. The  
10 findings of the study highlight the fact that all these three countries have put in place policies  
11 and resources, largely drawing on from their earlier experience of handling EVD, which  
12 enabled them to execute budgetary-informed actions to prepare for and cope with the  
13 COVID-19 crisis. The lessons learned from the history served as a founding block for  
14 these countries in terms of building resilience. Situation awareness, environmental  
15 conditions and adapting and transforming capacities, all have contributed to these  
16 countries developing anticipatory and coping mechanisms during the first and second  
17 wave of the pandemic. However, increasing external borrowing to support the budgetary  
18 initiatives undertaken have raised concerns about the long-term financial resilience of all  
19 these three countries. The study has important policy implications in sub-Sahara  
20 Africa and beyond in terms of shaping future governmental pandemic-related control  
21 measures and other prevention initiatives and policies.  
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### 38 **Concluding remarks**

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41 Most of the papers selected for this special issue have touched on different aspects of  
42 financial resilience connecting it with the budgetary responses by governments during the  
43 pandemic. Such a focus on financial resilience is also evident in prior work that has  
44 discussed the challenging budgetary positions of emerging economies in Africa and Asia  
45 with the advent of the pandemic (e.g., Ejiogu *et al.*, 2020; Upadhaya *et al.*, 2020). Many of  
46 these studies have demonstrated how the short-term fiscal and budgetary responses of these  
47 emerging economies to tackle the pandemic had adversely impacted on their borrowings and  
48 the level of debt and deficit (see e.g. Rinaldi, 2022; Dzigbede and Pathak, 2020). All  
49 these studies direct our attention to the fact that financial resilience has become  
50 integral to the issue of social significance, not least in developed countries, but also in  
51 emerging economy contexts.  
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In the global context, the concept of ‘publicness’ (Steccolini, 2019) and the altering forms of  
public governance (Grossi and Argento, 2022) have often been associated with the rise of

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3 research projects exploring different aspects of governments' financial resilience and the role  
4 that accounting and accountability can play in the process of resilience building (Barbera *et*  
5 *al.*, 2017; Steccolini, 2019; Ferry *et al.*, 2015; Ahrens and Ferry, 2020).  
6 Unprecedented government borrowing and escalating external debt, especially after the  
7 pandemic, and continued austerity has raised concerns over the financial viability and  
8 sustainability of governments not least in the developing world, but also across many  
9 western countries (Coyle and Ferry, 2022; Ferry *et al.*, 2015; Ahrens and Ferry, 2020). We  
10 therefore echo voices which asserted that governments should work on developing capacity  
11 that will enable them to forecast such adverse events and shocks and make preparations  
12 before they actually occur (Coyle and Ferry, 2022). Wider changes in the way governments  
13 function, including their accounting and budgeting, are of paramount importance for  
14 resilience building (Barbera *et al.*, 2017). As in the cases set out by Nkundabanyanga *et al.*  
15 (2023), Dzigbede *et al.* (2023) and Jacob *et al.* (2023) (all in this special issue), the  
16 traditional incremental budgeting system operated by many emerging economies has not  
17 been designed to respond, absorb and recover from shocks and adverse events, and may  
18 therefore prove to be futile in terms of making governments resilient. Without building on  
19 long-term resilience, issues of governance and accountability mechanisms in emerging  
20 economies will be further exacerbated, thereby escalating financial hardships and further  
21 eroding the lives and livelihoods of poor and vulnerable communities (Adhikari and  
22 Jayasinghe, 2022).  
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39 The looming global recession and the ongoing cost of living crisis signal that the effects of  
40 the pandemic, along with other similar emerging (or possible) threats, on the global economy  
41 will continue to be felt for many years to come. This will require governments to continue  
42 efforts to build resilience in the pursuit of financial policies, connecting it with budget  
43 practice in particular and public accounting and accountability in general. Since one of the  
44 aims of this special issue has been to collaborate in the analysis of how public sector  
45 accounting and budgeting in emerging economies are implicated in the government  
46 responses to COVID-19, a case for resilience post-COVID 19 is the embryonic theme  
47 potentially resulting in insights into the role of public sector accounting and budgeting in a  
48 wider emerging economy context and in addressing the many crises these countries face.  
49 More research is therefore needed to extend our understanding of the way how governments  
50 in emerging economies could embed financial resilience through the deployment of efficient  
51 and effective public sector accounting and accountability.  
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3 As is the case in other sectors, the pandemic has triggered discussions about the way public  
4 resources are managed and services delivered to citizens (Lassou *et al.*, 2021). Issues  
5 of financial accountability and transparency of governments when facing such crises have led  
6 to more scholarly attention. To what extent such transparency and accountability can be  
7 restored through the adoption of international public sector accounting standards is a key  
8 question (Grossi *et al.*, 2023; Van Helden *et al.*, 2021; Polzer *et al.*, 2019, 2021). While  
9 few studies (Tawiah, 2021; Tawiah and Soobaroyen, 2022), as well as the reports  
10 published by international organisations and the accounting profession (Khan and Mayes,  
11 2009; ACCA, 2017) outline several benefits that emerging economies can derive  
12 from IPSAS-based reporting, a paper by Polzer *et al.* 2023(in this special issue) has charted  
13 the different cultural, structural and economic constraints in the implementation process.  
14 However, with the evolving post-COVID thinking and the different roles being assigned to  
15 public sector accounting (for instance, addressing the issues of social significance such as  
16 resilience building, facilitating coproduction and hybridity, mitigating climate risks  
17 and promoting grass-roots level engagement, empowerment and digitalisation), further  
18 research is required to delineate what role (if any) IPSASs could play in widening both the  
19 scope and role of public sector accounting in the new era.  
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34 A key aspect we have witnessed in emerging economies in the last decades are the  
35 unintended consequences of public sector accounting reforms (Hopper *et al.*, 2017). This has  
36 led to critical sentiments against the carriers or enablers of these reforms, mainly international  
37 organisations and the accounting profession who performed the role of an epistemic  
38 community. These allegations are based on the ignorance of local contexts, practices and the  
39 labelling of NPFM-led practices as best practices on account of their adoption in western  
40 contexts (Jayasinghe *et al.*, 2021). However, recent literature states that all such external  
41 factors, as well as the attempt to perceive accounting merely as a technical artifact rather than a  
42 practice of social significance, have played a part. The situation has been further exacerbated  
43 due to limited attention being paid to accounting education and professionalisation (Neves  
44 *et al.*, 2022; Karatzimas *et al.*, 2022). Networks of accounting scholars such as the  
45 Comparative International Government Accounting Research (CIGAR) and  
46 professional initiatives, such as the African Professionalisation Initiative (API),  
47 have now firmly positioned public sector accounting education at the centre of their  
48 public sector agenda (API, 2020). Through this special issue we therefore call for scholars to  
49 facilitate future research on public sector accounting education and how education and  
50 curriculum could be developed to address the widening gaps between  
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3 public sector accounting research and practices and the intended and unintended consequences  
4 of reforms sweeping across the countries.  
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9 Lastly our key message to public sector accounting scholars, practitioners and policy makers  
10 in emerging economies is the need to move beyond the narrow conceptualisation  
11 of development and its achievement through the deployment of various NPFM-led public  
12 sector accounting measures. Attempts to achieved development through public sector  
13 accounting has failed to live up to expectations since the 1970s, the state-led development in  
14 Nepal pursued under the behest of international organisations being just one example  
15 (Wildavsky, 1972). The consequences of transitioning towards accrual accounting and  
16 performance measurement embedded within the market-led development of international  
17 organisations are abound in the literature (Hopper *et al.*, 2009; Van Helden and Uddin, 2016;  
18 Van Helden *et al.*, 2021). Public sector scholars in emerging economies are required to adopt  
19 a different perspective to explore development, transgressing the geographical remit and  
20 identifying contemporary issues affecting the lives and livelihoods of people such as  
21 climate change and other wicked problems. In effect, they need to escape the cage of NPM  
22 (Steccolini, 2019) and development as proposed by international organisations (Adhikari and  
23 Jayasinghe, 2022), and instead identify the way to engender public value through public  
24 sector accounting and accountability. What is perhaps more important is to unfold how public  
25 sector accounting can be further developed to address such issues of social significance,  
26 generating public value, emancipating communities and promoting a fairer post-COVID  
27 society. Development is no longer a context specific phenomenon (Adhikari and  
28 Jayasinghe, 2022; Sachs, 1990), which could be achieved through the adoption of NPFM  
29 measures. We argue that it needs to be envisaged more as an analytical content,  
30 incorporating issues of social significance, which have a direct bearing on the  
31 wellbeing and sustainability of humankind, nature, and society. Further research  
32 should therefore be undertaken incorporating the wider approaches to development and  
33 exploring what role that public sector accounting can play attaining these development  
34 issues, thus traversing contextual boundaries. One way to encourage further research could be  
35 through the promotion of special issues, networking of researchers and workshops; for  
36 instance, a special issue on climate accounting and accountability of governments could be  
37 an important way forward in this regard.  
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