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REFORMS AND ECONOMIC DEVELOPMENT OF AFRICAN COUNTRIES: RESEARCH OPPORTUNITY FOR ACCOUNTING SCHOLARS.

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Abstract

This paper examines reforms and economic developments in Africa and the opportunities this offers to accounting researchers. 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 Kenya, Nigeria and South Africa – geographically representing east, west, and south of the continent. 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. Consequently, the authors argued that the recent reform program must be viewed as the initial steps of a much longer journey of economic recovery and sustained growth.

Keywords: Governance, Accounting Research, Public Sector Reforms in Africa

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

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deserves urgent attention. Barata et al. (1999), 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). 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 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 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, 2008).

In spite of the different Africa histories, 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 World Bank (2001). 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. 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;

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and by defining an appropriate role for larger-scale private capital, domestic and foreign. Reform to the public sector in Africa can be traced to the conditions immediately after political independence Mutahaba & Kiragu (2002;). 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. 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. 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 2008).

Contemporary public sector reforms in Developing Economies

Reform to the public sectors of many African countries has gone through three phases since the 1960s when many of them attained political independence from colonial rulers (Therkildsen, 2001). There is 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. (Karyeija, 2012).

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 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 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 Teggemann, 2004). However, it was during this phase that Ayee (2008) argues that the "now familiar problems of

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moonlighting, absenteeism, low morale, corruption and politicisation of recruitment emerged" (. Not surprisingly, it is also at this stage that the capacity of government ministries to fulfil even the most basic functions virtually collapsed.

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 Stevens & Teggemann, 2004). 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 & Kiragu, 2002). The interventions in this phase included: enhancing staff skills; improving management systems and structures; restoring incentives and improving pay; and improving the work environment. These reforms were, however, adjudged to be inadequate, culminating in the most recent attempt at reform which focuses on governance.

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. 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 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 (Hope, 2008). Specifically, third phase reforms focussed on linking corruption and development and emphasised that public sector reform was unlikely to be

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successful if corruption is not effectively tackled (Caiden & Sundaram, 2004). This view was reinforced by an African Development Bank (2006) 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.

Reforms to enhance transparency and 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. 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, 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) 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.

Structural Reforms

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A broad range of structural reforms were also needed to improve the domestic business climate and enhance competitiveness, to deregulate and reduce government activity in various economic sectors, and to address various structural constraints to growth. In this section, we review four major areas of recent structural reform: privatization, the civil service, the banking sector, and trade policy. In each case we discuss the prevailing situation before reform in 2003, and outline the progress achieved so far. Privatization Prior to the recent reforms, the Nigerian public sector was underperforming and imposed a significant financial drain on the treasury. Within the public sector, the underperformance of state-owned enterprises was particularly costly. Large public investments in state-owned enterprises in previous decades had yielded very few concrete benefits. State-owned enterprises often were managed poorly, with a great deal of both hidden and overt corruption (IMF,2005). They incurred repeated losses and required annual government transfers to remain operational. As an example, direct government financial support to state-owned enterprises in 2001 totalled about US$323 million (or 0.68 percent of GDP), with about one-half of the total subsidy allocated to oil refineries and the telecom sector. The actual overall costs of operating government enterprises were larger if various indirect subsidies such as tax exemptions and loans were included. The Adam Smith Institute estimated that for the period 2000 to 2003, it cost the federal government about N74.3 billion (US$558 million) to operate the Nigerian Ports Authority from 2000 to 2003, comprised of direct financial flows and various foregone earnings to the government (Adam Smith 2006).

Civil Service Reform

The Nigerian civil service was also oversized and poorly remunerated, resulting in poor service delivery. Rapid public sector recruitment under military administrations had resulted in an oversized and under skilled work force in which employees often did not have the appropriate technical skills needed for their assignments. For example, about 70 percent of workers in the Ministry of Finance were low-level staff clerks, cleaners and administrative staff with a secondary school education or equivalent, 13 percent were university graduates, and only 8 percent had degrees related to economics, finance or accounting. More broadly, the government estimated that about 70 percent of federal civil servants had a high school diploma or lower, with less than 5 percent possessing modern computer skills. Civil servants generally received low pay and several fringe benefits such as free housing, free vehicles, and various other allowances that often led to waste and misuse of government resources. Weak management and oversight also meant that there were problems with ghost workers on the government payroll; while personnel and pension registers often were unreliable. Moreover, a weak

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incentive structure in the civil service, which did not foster good performance, resulted in a weak work ethic and poor service delivery by many government ministries, often characterized by hidden or outright corrupt behavior on the part of many civil servants. Reforms were therefore needed to re-professionalize the civil service and increase its focus on service delivery.

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). 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 Supreme Audit Institutions SAIs with funding from international financial institutions. The African Development Bank and World Bank (2010) 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". 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 (Parker, 2015).

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, 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) argue, however, that the

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success or otherwise of these tax modernisation reforms is likely to be "undermined" by the social and political contexts of these countries.

Reform Measures

A central objective of the macroeconomic reform was to stabilize the economy, to improve budgetary planning and execution, and to provide a platform for sustained economic diversification and non-oil growth. A major challenge was to de-link public expenditures from oil revenue earnings by introducing an appropriate fiscal rule. In addition, as has been the practice in most countries, the adoption of such a rule could enable the accumulation of government savings, which would be valuable, whether for precautionary reasons, for smoothening public expenditures or for ensuring intergenerational equity (Barnett and Ossowski, 2006). In the case of Nigeria, an oil price-based fiscal rule was introduced in which government expenditure was based on a prudent oil price benchmark. Any revenues that accumulated above the reference prices were saved in a special excess crude account. In recent years, government budgeting has been based on conservative oil prices of $25 per barrel in 2004, $30 per barrel in 2005, and $35 per barrel in 2006, despite higher realized prices of $38.3 and $54.2 in 2004 and 2005, respectively, and an estimated average price of $68 for 2006. Adoption of this rule has ensured that government expenditures are de-linked from oil revenue earnings, thereby limiting the transmission of external shocks into the domestic economy. There was a marked improvement in the government's fiscal balance, with the previous deficit of 3.5 percent of GDP in 2003 turning to consolidated surpluses of about 10 percent of GDP in 2004 and 11 percent of GDP in 2005 (Government of Nigeria and IMF, 2005b). The implementation of monetary policy was similarly fairly disciplined, with the central bank adhering to various monetary targets and reducing inflation. End-year inflation declined from 21.8 percent in 2003 to 10 percent in 2004 but increased slightly to 11.6 percent at the end of 2005.3 Similarly, interest rates, although relatively high, are gradually declining: prime lending rates have declined from about 21.3 percent at the end of 1999 to 17.6 percent at the end of 2005.4 Finally, the adoption of the Wholesale Dutch Auction System facilitated the convergence of foreign exchange markets and the elimination of a previous black market premium.

The improved implementation of fiscal and monetary policies has provided a stable macroeconomic environment, which is crowding in private sector participation in the domestic economy. As an example, in 2005, credit to the private sector grew by 30.8 percent to N2.01

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trillion (US$15.1 billion), exceeding the target growth rate of 22.5 percent. In addition, net credit to the federal government declined by 37 percent to N306.0 billion (US$2.3 billion) compared with the target decline of 10.9 percent. The fall in lending to the federal government was attributed mainly to a decline in the central bank's holding of treasury securities. Overall, the attainment of macroeconomic stability has provided a platform for improved growth performance in recent years. Growth rates have averaged about 7.1 percent annually for the period 2003 to 2006. This is a notable improvement on the performance over the decade before reform when annual growth rates averaged about 2.3 percent. More importantly, the recent strong growth rates have been driven by strong growth in the non-oil sectors, which is needed for employment creation. Growth in the non-oil sector for 2003, 2004, and 2005 was 4.4, 7.4, and 8.26 percent, respectively (see table 4 below). The country's recent sovereign credit rating of BB- by Fitch and Standards & Poor further affirmed the recent progress made.

Privatization of some state-owned enterprises, as well as deregulation of government activities in some sectors, was therefore needed to improve the efficiency of these enterprises, to curb corruption, and also to reduce the financial costs to the federal government. Between 1999 and 2006, about 116 enterprises were privatized, including various loss-making government enterprises operating in industries such as aluminium, telecommunications, petrochemical, insurance, and hotel. Privatization has also been accompanied by deregulation of various economic sectors to encourage private sector participation, notably in telecommunications, power, and downstream petroleum sectors. Liberalization of the telecom sector has been particularly successful, resulting in an increase in the number of telephone lines in the country from about 500,000 landlines in 2001 to over 32 million GSM lines at present. The sector has attracted over US$1 billion a year in investments in the past four years and Nigeria has been rated as one of the countries with the fastest growing teledensity in the world. The privatization and liberalization exercise has been controversial in part and fraught with a great deal of resistance from entrenched interests who were accustomed to diverting public resources for private gain.

To strengthen the financial sector and improve availability of domestic credit to the private sector, a bank consolidation exercise was launched in mid-2004. The Central Bank of Nigeria requested all deposit banks to raise their minimum capital base from about US$15 million to US$192 million by the end of 2005. Banks failing to meet the new requirements were expected to merge or else have their licenses revoked. Implementation of the consolidation exercise triggered various mergers in the banking sector and reduced the number of deposit banks in

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Nigeria from 89 to 25. Reform of the insurance sector was similarly initiated to strengthen the industry. The expectation is that the 103 insurance businesses will consolidate to about 30 with a capitalization of about $1.6 billion by February 2007. Reform of the banking and insurance sectors is complemented by improved regulatory oversight of the central bank. To strengthen the capacity of central bank officials, various training programs in risk assessment tools have been organized and supervisory software used by officials has been upgraded. The central bank is also reviewing a new Draft Code of Conduct and of Corporate Governance with stakeholders in the financial sector and is also adopting a zero-tolerance approach on issues related to misreporting and lack of transparency in the banking sector. Various measures were similarly implemented to ensure a smooth liquidation of banks that failed to meet new capitalization requirements. As a precautionary measure, contingency plans have been drawn up to ensure the smooth handling of merger breakdowns, if they occur in the future.

Civil service reform began with five pilot ministries and subsequently was extended to nine MDAs (ministries, departments and agencies). In each instance, internal consultations were performed while verification exercises were conducted to update personnel records and payroll data. Organizational structures for the reforming ministries were reviewed and rationalized, while the appropriate professional skills needed were identified. Redundancy packages and retraining programs were offered to severed staff. Government pay scales have also been reviewed. The federal government consequently opted to increase wages by 15 percent, beginning in January 2007, with further upward revisions being dependent on further implementation of the public service reforms. Various public sector benefits such as housing and cars were also monetized and consolidated with basic salaries. Only four non-regular allowances remain: job-specific allowance (e.g. for doctors on call), risk-related allowance (e.g. for employees in risk-prone areas), relocation allowances (e.g. for employees posted abroad), and scarce skills allowance (e.g. for information technology specialists). Finally, government payroll systems are being computerized with the introduction of an Integrated Personnel and Payroll Information System (IPPIS) to assist in monitoring staffing numbers in the federal civil service (Ikhide & Alawode, 2002)

As in most countries, civil service reform has been one of the most difficult areas, meeting with inherent entrenched resistance and self-preservation. It has often been an exercise with one step forward, two steps back, and much remains to be done. Nevertheless, the direction of reform has been set and trench warfare will need to continue for some years to come.

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Accounting 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

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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.

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.

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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.

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 & 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 & 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

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African academic disengagement with the discipline and, as a result, inhibited the development of South African accounting research.

Verhoef & 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 & Schneider(2014 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 (Venter and De Villiers, 2013; Samkin & Schneider, 2014a, b). While Verhoef & 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 & 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.

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

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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 (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 (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.

Research opportunities

Prior relevant literature in accounting journals explored the role of accounting, auditing and accountability practices in the global fight against corruption (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 & Martinez, 2013). A second wave of corruption studies have focused on the micro details showing how accounting, auditing and accountability practices are used to enhance corruption (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 & 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

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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 & Martinez (2013), Neu, Everett & 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, (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 & Martinez (2013), Neu, Everett & 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.

Research opportunities in transparency and accountability reforms

While Lapsley (1988) 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

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inductively extend our understanding of accountability employing field studies. Here, accountability has been demonstrated to have chameleon qualities. The next group of studies has been conducted on state-owned entities of their privatisation. For example, Rahaman and Lawrence (2001) 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. (2007) demonstrated how the VRA attempted to legitimise its operations through social and environmental reporting. Rahaman et al. (2007) provided an analysis of the enlistment of accounting technologies and vocabularies, as habitus, in debates on water privatisation in Ghana. Uddin & 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 (Larbi, 2001). Tsamenyi et al. (2010) in another study of a Ghanian 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), with little being done to address these shortcomings.

At the foot of the continent, Van Wyk (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 & Graves (2009) suggest that local government budget forecasting practices often fail to comply with legislation. 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 Buzz South Africa, (2015) Given the history of Sub-Saharan Africa, a failure to tackle these shortcomings has the potential to derail democracy. 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

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dysfunctional, has the potential for increasing levels of civil disobedience, protests, low participation in local body elections, resulting in democratic deficit (Goddard et al., 2016; Iyoha & Oyerinde, 2010).

Conclusion

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. 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. 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. 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. 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. These research opportunities form the bases for our optimism that this paper 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. This paper concludes by outlining a number of outstanding issues that further research must address.

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