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The fate of accounting for public governance development

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Abstract

Purpose – The purpose of this paper is to explain how public sector accounting has changed and is changing due to public governance development.

Design/methodology/approach – This paper conducts a traditional literature review based on selected studies in the fields of accounting, public administration and management. The aim of the review is to explain how diverse forms of public governance influence the fate of public sector accounting, including accountability, performance measurement, budgeting and reporting practices.

Findings – Public governance is developing into more inclusive but also complex forms, resulting in network, collaborative and digital governance. Consequently, the focus and practices of public sector accounting have changed, as reflected in new types of accountability, performance measurement, budgeting and reporting practices.

Research limitations/implications – Drawing upon literature from different fields enables a deeper understanding of the changes in public sector accounting. Nevertheless, the intention is not to execute a systematic literature review but to provide an overview and resolve the scattered body of knowledge generated by previous contributions. The areas of risk management and auditing were not included and deserve further attention.

Originality/value – This paper discusses the need to continually redefine and reassess public sector accounting practices, by recognising the interdependencies between different actors, citizens and digital technologies.

Keywords Collaborative governance, Digital governance, Literature review, Network governance, Public sector accounting

Paper type Research paper

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1. Introduction

Inspired by neo-liberal ideologies, many governments used new public management (NPM) policies that changed the public sector by introducing business-type managerial principles and market logics typically used in the private sector (Hood, 1991; Broadbent and Guthrie, 1992). This was motivated by the perceived weaknesses of a static, inefficient, ineffective and unresponsive public sector (Grossi and Steccolini, 2014; Trambly, 2012). NPM is associated with performance-based accountability for results (outputs) and hierarchical (vertical) forms of control of single organisations. NPM's tendency to measure financial performance and control the efficient and parsimonious use of public resources (Broadbent and Guthrie, 1992; Guthrie, 1998) has been labelled accountingization (Power and Laughlin, 1992) and the Audit Society (Power, 1997).

By identifying shortcomings in the promising expectations of efficiency and effectiveness improvements, critical scholars in public management, public administration and accounting have listed the limitations of NPM policies (Bevir, 2010; Lapsley, 2009). Focussing on decentralisation and flexibility, NPM policies led to higher demands for documentation and reporting, increasing centralised control and the administrative burden within the public sector, whilst reducing resources. Several of NPM's problems may reflect the trend to consider efficiency along a single dimension (e.g. reducing costs) without asking the government to consider multiple and often competing values, including, e.g. costs, transparency, equality and justice (Wachhaus, 2014). The disproportionate focus on measurability and market principles has compromised public value and social justice (Guthrie *et al.*, 1999; Olson *et al.*, 1998). Reduced protection of the public interest and erosion of democratic accountability and representative democracy are examples of the unintended consequences of NPM (Hood, 1995; Lapsley, 2009).

In response to the NPM-oriented developments in the public sector, public governance was considered suitable to overcome the neglect of active citizen participation and safeguard the sustainability and effectiveness of democratic representativeness (Bevir, 2010; Osborne, 2006). Public governance expands the boundaries of single organisations by considering inter-organisational relationships and engaging diverse stakeholders (Klijn, 2012). It therefore entails “complex accountability” frameworks (Parker and Gould, 1999) and “horizontal” (lateral) forms of control among government(s) and external actors with multiple interests, values and logics (Kurunmäki and Miller, 2006). The transition from NPM to public governance has affected public sector organisations' boundaries (Broadbent and Guthrie, 2008; Grossi and Steccolini, 2014; Steccolini, 2019). Public governance is changing, thereby influencing the fate of public sector accounting, including accountability, performance measurement, budgeting and reporting practices, which become increasingly complex as they span organisational boundaries in a period of digital and technological innovations (e.g. smart cities, digitalisation, open government) full of risks and uncertainties (e.g. corruption, migration, populism, climate change, social and financial crises, natural disasters, such as earthquakes and pandemics, and human-made disasters, such as wars) (Sargiacomo *et al.*, 2014; Steccolini *et al.*, 2020). Complex relationships and uncertainties require hybrid control and steering forms which are not pure bureaucratic or market-based (see Speklé, 2001, for an overview of control archetypes).

Studies analysing the development of public governance and changes in public sector accounting are increasing and can be found in different literature, leading to a scattered understanding of new forms of public governance's influence on public sector accounting practices. This paper seeks to overcome this fragmentation by focussing on public sector accounting's transformations due to the ongoing development of public governance. It specifically aims to explain how public sector accounting has changed and is changing due to public governance development. To achieve this aim, we conduct a traditional review of accounting, public administration and management literature published in the past two decades. We identify three forms of public governance (i.e. network governance, collaborative governance and digital governance) and their respective connections to contemporary public

sector accounting, which goes beyond traditional financial accounting and cost control envisaged by NPM. We discuss the need to continually redefine and re-assess the role of public sector accounting as public governance continues to develop. By recognising the interdependencies between different actors, citizens and digital technologies, we argue that these three forms of public governance co-exist and lead to the emergence of new types of accountability, performance measurement, budgeting and reporting practices.

The remainder of this paper is structured as follows. [Section 2](#) presents the features of different forms of public governance emerging from the literature. [Section 3](#) explains the method used to conduct the literature review. [Section 4](#) discusses the past, present and future implications for public sector accounting literature and practices, by focussing specifically on accountability, performance measurement, budgeting and reporting practices. [Section 5](#) concludes and provides future research directions.

2. The different forms of public governance

Contemporary public governance has its origins in public sector changes in the 1980s and is partly considered as a response to the NPM-oriented developments ([Osborne, 2006](#)). NPM mainly concentrates on individual organisations' outputs (result-orientation), while public governance aims for results, especially from collaborative efforts ([Almqvist et al., 2013](#)). Public governance is the "steering, coordination and use of the institutional arrangements formulated in policy-making and implementation processes aimed at the collective interest in a polycentric multi-sectoral stakeholder context to pursue the collective interest" ([Antiroikko et al., 2011](#), p. 3). This definition highlights that managing public resources and providing public services happen in complex contexts, characterised by many stakeholders. Examples of terms and acronyms used to capture the attempts to re-establish the focus on public value and bring individuals back into government are new public service ([Denhardt and Denhardt, 2011](#)), new public governance ([Osborne, 2006](#)), hollow state ([Milward and Provan, 1993](#)), embedded state ([Pierre and Sundstrom, 2015](#)), collaborative governance ([Ansell and Gash, 2008](#); [Wachhaus, 2014](#)), democratic governance ([Bevir, 2010](#)) and digital governance ([Dunleavy et al., 2006](#)).

Public governance primarily focuses on public sector values (e.g. democracy, transparency and trust), maintaining that public sector organisations differ from private for-profit organisations and that the public sector should not be run as a private company. It is based on the idea that public sector organisations use knowledge from societal actors to improve the quality of public services and make better use of information dispersed among various actors ([Klijn, 2012](#)). It emphasises the design and evaluation of lasting inter-organisational relationships, where trust, and public values act as the core governance mechanisms ([Osborne, 2006](#)).

Public governance prioritises democratic and public values above efficiency and effectiveness. The principal value delivered by public sector organisations is the achievement of the politically mandated mission of the organisation and the fulfilment of citizens' aspirations that are reflected in that mandate. Notably, the value of government bureaucracies is not well measured by financial performance ([Moore, 2014](#)). According to [Moore \(1995\)](#), there are five levels in public value creation: quantity and quality increase in public activities; cost reductions; better understanding of citizens' needs and then satisfying those needs; increased fairness in the public sector; and better skills. Public values are those providing a normative consensus on (1) the rights, benefits and prerogatives to which citizens should (and should not) be entitled; (2) the obligations of citizens to society and the state; and (3) the principles on which governments and policies should be based ([Bozeman, 2007](#)). Government has a special role as guarantor of public values. Still, citizens, as well as businesses and non-profit organisations, are also crucial as active public problem solvers ([Bryson et al., 2014](#)). Common goods are determined by broad and inclusive dialogue and deliberation informed by evidence and democratic values.

Public governance literature has grown in the fields of public management and public administration over the years. Three forms of public governance characterise its development: *network governance*, *collaborative governance* and *digital governance*. Network governance relates to the interactions between organisations and emphasises the importance of networks. Collaborative governance embraces governments' interactions with individuals, emphasising the need for and benefits of participation. Digital governance focuses on the role that information and communication technologies play in the exchanges and emphasises the advantages of digitalisation. Features of these three forms of public governance are presented below.

2.1 Network governance

Network governance focuses on inter-organisational networks, cooperation, engagement and facilitation of the flow of resources among various actors. The increasingly complex set of problems that public administrators deal with has created demands for new innovative approaches based on cooperation between different levels, organisations and sectors (Kettl, 2006). National governments have delegated more tasks to local governments, state-owned enterprises, private companies, non-profit actors, foundations and other federal agencies, leading to a "hollowing out" of the state (Rhodes, 1994, 1997), entailing a shift from "government" to "governance" – from hierarchical to network-based decision-making and management of societal problems (Milward and Provan, 2003).

Network governance is therefore based on a pluralistic vision of the state and grounded in the idea of interdependent networks of actors providing public services (Peters and Pierre, 1998). It focuses on the multiple relationships, binding the government to various external actors, that can take place through public-private partnerships and policy networks (Skelcher *et al.*, 2013). An increasing number of networks of nongovernmental organisations, quangos, non-profit organisations, public and private partnerships and other hybrid organisational forms have materialised (Peters and Pierre, 1998). The broader range of actors engaged in public networks (such as governmental agencies but also corporations and foundations) has generated the need for new accounting tools because the use of networks leads to a blending of public and private sector resources, as well as the encountering of different interests.

In summary, network governance is an umbrella term for concepts, such as "twenty-first-century government" (Kettl and Kelman, 2007), "transformational stewardship" (Kee and Newcomer, 2008) and "collective impact" (Kania and Kramer, 2011), drawn from systems thinking. Instead of a hierarchy, networks have a heterarchical structure (Kettl and Kelman, 2007) and individual service providers embedded in the broader service system (Virtanen *et al.*, 2018). Participants must have a shared vision, a shared measuring system and accountability (Kania and Kramer, 2011). Their activities must be mutually reinforcing (Kania and Kramer, 2011; Kettl and Kelman, 2007). Overall, network governance goes beyond merely "enhancing" NPM with partnerships, projects and cooperation. It aims for a collective impact, defined as "the commitment of a group of important actors from different sectors to a common agenda for solving a specific social problem" (Kania and Kramer, 2011, p. 36).

2.2 Collaborative governance

While network governance closely concentrates on the actors and their contribution to the network's goals, collaborative governance relates more closely to individuals, as it explicitly focuses on citizen involvement. It is described as "the process of facilitating and operating in multi-organisational arrangements ... to achieve common goals ... and may include participatory governance: the active involvement of citizens in government decision making" (O'Leary and Bingham, 2009, p. 3). Collaborative governance is concerned with new ways of enabling citizen participation (via, for example, consultation forums and arenas with citizens and users), working together to decide how citizens' needs will be met and how public services

can improve their quality of life. Citizens can be directly engaged in public decision-making, including strategic, urban and financial planning (e.g. [Fung, 2006](#); [Ansell and Gash, 2008](#); [Emerson et al., 2012](#); [Torfing et al., 2012](#); [Vangen et al., 2015](#)).

Hence, collaborative governance welcomes multi-actor decision-making practices, including dialogue and the involvement of civic society and citizens. The collaboration of public, private and non-profit organisations supporting citizens' engagement is seen as a natural step forward to enhance democratic values. Collaborative governance therefore focuses on the structures that "engage people constructively across the boundaries of public agencies, levels of governments, and/or public, private and civic spheres to carry out the public purpose that could not otherwise be accomplished" ([Emerson et al., 2012](#), p. 2). One example of collaborative governance is coproduction ([Cepiku, 2015](#)), which "consists of citizen involvement or participation (rather than bureaucratic responsiveness) in the delivery of urban services. Coproduction stems from voluntary cooperation on the part of citizens (rather than compliance with laws or city ordinances) and involves active (rather than passive) behavior" ([Brudney and England, 1983](#), p. 63). Coproduction is based on the idea that citizens have skills, which must be included in the work of public agencies, to increase the quality and effectiveness of public services. Coproduction can reinforce the focus of policymakers and public service providers on the core issue of delivering enhanced value to service users in such a way that it improves both the efficiency and effectiveness of public sector organisations.

Public management scholars and practitioners investigate the drivers motivating users to coproduce and the potential benefits of coproduction, conceptually identified as the better use of resources, cost reduction, strengthened democracy and public trust ([OECD, 2011](#)), improved community outcomes by creating public, social and shared value and the improved efficiency, quality and effectiveness of public sector organisations. Collaborative governance stems from the cooperation of multiple stakeholders with different interests, logics and value-creation mechanisms ([Kreps and Monin, 2011](#)). This cooperation necessitates advancing public sector accounting and accountability.

2.3 Digital governance

The public sector has faced calls to digitalise its work practices and move toward "digital governance" ([Dunleavy et al., 2006](#)). Digital governance focuses on how digital solutions and technologies transform the way the public sector works. It valorises digitalisation for how public services are delivered, drawing attention to the radical changes and policies it triggers ([Dunleavy et al., 2006](#)). Digital governance refers to the use of different forms of information and communication technologies (ICT) that offer the possibility of more efficient, transparent and effective government, whilst challenging traditional models of public administration, management, organisation, accountability and engagement ([Margetts and Dunleavy, 2013](#); [Gil-Garcia et al., 2018](#)). Digital governance promoters state that digitalisation is important for the reintegration of functions into governmental spheres, the adoption of needs-oriented structures, and the progression of administrative processes and smart public services. In this respect, the digital governance literature is increasing and, despite being a multifaceted phenomenon, significant emphasis has been placed on the potential benefits that technological advancements can make in the delivery of better services. Some studies have shown the positive impacts of big data and digitalisation on public sector organisations (such as economic development, reduction of tax evasion and generally effective delivery of public service), demonstrating that they can also enhance citizen engagement ([Agostino and Arnaboldi, 2016](#); [Agostino and Sidorova, 2017](#); [Agostino et al., 2021](#)).

Besides the formation of the global economy, technological innovation has also profoundly modified public sector organisations in their structure and conditions for growth dynamics ([Castells and Hall, 1994](#)). However, the trend towards digital services needs to be critically

assessed. The use of new technologies to enhance public value generates not only benefits but also adverse social effects (Castells and Hall, 1994). There are examples of failure related to the effects on people's everyday lives in various ways, as public service delivery becomes more expensive, less sustainable and of more inferior quality. Existing inequality, inadequate services and unliveable communities only magnify the problem, highlighting the need for greater focus on reform in lower-income and corruption-riddled contexts (Grossi *et al.*, 2020c).

In response to these concerns, digital governance implies the need to evaluate and assess the processes of interaction and collaboration among stakeholders, as a peculiar characteristic of governance, to fulfil its purpose (Meijer and Rodríguez Bolívar, 2016). Some public management scholars advocate that digital governance can be realised through several dimensions: strategic dynamics (based on strategic insight and sensitivity, and resource flexibility), cross-sector collaboration (based on facilitative leadership, collaboration platform and shared responsibility), inter-institutional collaboration (based on interactive platform and collaboration competencies) and empowered citizenship. Furthermore, digital technologies have the potential to foster co-creation and generate public value in management processes, based on their collaborative, social and horizontal nature (Criado and Gil-García, 2019).

The three co-existing forms of public governance (Network, Collaborative and Digital) form both a layer cake – with separate public governance models, each focussing on a specific aspect of public value creation, whether actors, citizen involvement or digitalisation – and a marble cake, with mixed forms of public governance (Torfing *et al.*, 2020), relying on multiple actors' (public, private and civil society) roles in public value creation (Moore, 1995). The co-existence of different forms of public governance also influences how public sector accounting is designed and used to create public value for multiple stakeholders. Therefore, public sector accounting is at the intersection of these three forms of governance, as visualised in Figure 1.

The following sections explain how public sector accounting has changed and is changing due to the development of public governance.

3. Research method

In order to depict how the new public sector context, as represented in the three forms of governance (i.e. network, collaborative and digital), is reflected in public sector accounting

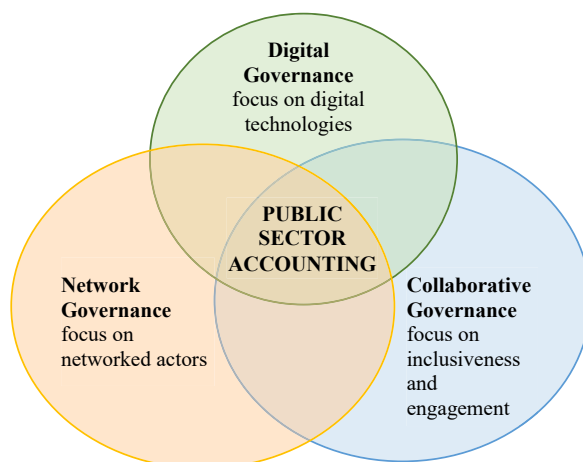


Figure 1.
Public governance and accounting

changes, we retrieved scientific articles published in accounting, public administration and management journals over recent decades. Following the criteria of purposive sampling (Etikan *et al.*, 2016; Campbell *et al.*, 2020), the articles were selected in the Scopus database if their content matched this paper's purpose. The purposive strategy of article selection was adopted to identify a sample of articles that provide relevant in-depth information, that is articles that address the changes in public sector accounting due to the developments of public governance (see Parker and Northcott, 2016). Therefore, we selected articles about public sector organisations, including governments (national, state or local), government agencies, state-owned enterprises, public sector organisations (such as health services) and organisations which work closely with, and receive funds or managerial directives from, government (such as schools and universities). The wide range of public interest organisations defined as non-profit organisations, associations, charities or non-governmental organisations were excluded because they represent a separate and autonomous research field. Also, we define public sector accounting in a broad sense (Broadbent and Guthrie, 2008; Goddard, 2010), covering accountability, performance measurement, budgeting and reporting practices, while two relevant research areas, namely auditing and risk management, have not been considered.

The intention of this study is not to execute a systematic literature review providing a comprehensive synthesis of extant public sector accounting literature, whose credibility is dependent on the rigour and reproducibility of the methodology employed (Denyer and Tranfield, 2006). Rather than focussing on reaching high levels of comprehensiveness, clarity and transparency, we follow a pragmatist approach and execute a traditional literature review, making use of the variety of research available, instead of excluding potentially informative studies because they do not fit the restrictive criteria typically used in systematic reviews (Cornish, 2015). In traditional literature reviews, "the researcher summarises and interprets previous contributions in a subjective and narrative fashion" (Denyer and Tranfield, 2006, p. 216). While subjectivity can be a limitation of traditional reviews, a skilled consideration of evidence, assessed with reference to experience in context, can lend meaningfulness to the results stemming from the review (see Cornish, 2015). The value of traditional reviews "lies in the fact that they are written by someone with a detailed and well-grounded knowledge of the issue, though they may not be comprehensive or balanced in their selection and use of discussion material" (Petticrew and Roberts, 2006, p. 10).

The conducted literature review generates reflections on targeted issues that are relevant to the aim of the paper. That is, we provide an overview of the changes of public sector accounting (including accountability, performance measurement, budgeting and reporting) due to the influence of diverse forms of public governance. To acquire this knowledge, the title, abstract and main text of targeted articles were inspected to verify whether they deal with "public governance" (or "network governance" or "collaborative governance" or "network governance") and "accountability" or "performance measurement" or "budgeting" or "reporting". Additional articles were manually selected from the accounting, public administration and management journals: *Accounting, Organizations and Society*; *Accounting, Auditing and Accountability Journal*; *British Accounting Review*; *Critical Perspectives on Accounting, Financial Accountability and Management*; *International Review of Administrative Sciences*; *Government Information Quarterly*; *Journal of Accounting and Organizational Change*; *Journal of Accounting in Emerging Economies*; *Journal of Public Administration Research and Theory*; *Journal of Public Budgeting, Accounting and Financial Management*; *Management Accounting Research*; *Meditari Accountancy Research*; *Management Accounting Research*; *Public Administration*; *Public Administration Review*; *Public Budgeting and Finance*; *Public Management Review*; *Public Money and Management*; *Public Performance and Management Review*; *Research in Governmental and Non-Profit Accounting*; *Qualitative Research in Accounting and*

Management. Analysis of the articles selected in a purposive way allows us to identify how these three forms of public governance (network, collaborative and digital) are reflected in the new scopes and components that can be ascribed to public sector accounting (accountability, budgeting, performance measurement and reporting).

4. The fate of public sector accounting

This section focuses on the implications of the three forms of public governance for accountability, performance measurement, budgeting and reporting practices.

4.1 Implications for accountability

Accountability refers to the responsibilities and duties of public managers and politicians in charge of achieving the specific goals of the public sector (Bovens, 2009; Sinclair, 1995). It implies a willingness to be transparent and responsible for service delivery (e.g. being open about cost and quality of services) and for the impact of public policies on the society (e.g. evaluating outcomes or value for money) (Almqvist *et al.*, 2013). Public accountability has traditionally been concerned with the relationships between politicians and citizens and between politicians and public managers (Barberis, 1998; Mulgan, 2000). However, accountability is not limited to a principal-agent relationship, and a single actor can be accountable to several internal and external actors.

Different types of public accountability have been identified because it can involve a broad spectrum of stakeholders (Barberis, 1998; Sinclair, 1995). Public accountability can be internal or external (Romzek, 2000; Romzek and Dubnick, 1987); direct or indirect (Polidano, 1998); and vertical/hierarchical or horizontal (Barberis, 1998; Bovens, 2007, 2009; Hodges, 2012), depending on the type of relationship being prioritised. Given the heterogeneity and complexity of the interests in the public sector, public organisations may tend to prefer for ambiguous goals to be accountable. Bovens (2007) remarked that the concept of public accountability is “a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences” (p. 450). This critical reflection may explain why public accountability has been described as a heterogeneous, complex, chameleon-like and multifaced concept (Barberis, 1998; Mulgan, 2000; Sinclair, 1995).

Through NPM policies, individualised and economic types of accountability, which tend to favour merit, entitlement, rights and contracts, have become influential (Pallot, 1991; Jacobs, 2016). Public sector organisations, such as universities, schools and healthcare, have intensively adopted forms of accountability associated with output-related performance measurement and rewards (Vosselman, 2015). However, vertical accountability forms associated with NPM have been criticised for tending to undermine trust and democratic and social values (Humphrey *et al.*, 1993; Jacobs, 2016). Public accountability has changed over the years, with the shift from NPM to new forms of public governance, such as network, collaborative and digital governance.

In line with the core focus on networked actors (network governance), accounting studies on public accountability have concentrated on policy changes enacted to favour cooperation and resource- and knowledge-sharing among various organisational actors (Kurunmäki and Miller, 2011). Network governance has called for new ideas on how resources should be used, responsibilities shared and new accountability relationships between a wider range of actors managed. Networks of governments, corporations, foundations and agencies need accountability mechanisms able to cope with the specific characteristics of public networks. Network governance emphasises integrating and coordinating networks of actors and results in new accountability arrangements (Virtanen *et al.*, 2018). Pellinen *et al.*

(2018, p. 645) stated that “When accountabilities are lost among the complex organisational structures of a network, making informed decisions can become increasingly difficult”. There is a danger that this form of governance leads to shared and tangled accountability arrangements. Given that steering complex sets of interdependent organisations has become increasingly difficult for governments, public accountability has developed into “complex accountability” frameworks and “horizontal” (lateral) accountability of networks including government(s) and hybrid organisations with multiple interests, values and logics (Kurumäki and Miller, 2006; Parker and Gould, 1999). Horizontal accountability is connected to accountability among organisations that belong to different branches of the government. One example of horizontal accountability is the obligation felt by agencies to account for themselves to the general public (Bovens, 2007). Hybrid accountability results from the blurring and shifting of boundaries between traditional accountability regimes. Hybrid accountability is a new way of governing different hybrid arrangements, such as contracting, public and private partnerships, networks and third sector organisations. It mixes actors, logics, norms and mechanisms from public, market and social regimes, by applying two or more of these differing regimes to the same situation at once (Skelcher and Smith, 2015). The modern reality of growing hybridisation requires us to understand how multiple accountability regimes – with their inconsistent and, at times, conflicting logics – interact with each other (Benish, 2020). Horizontal and hybrid accountability are therefore connected to network governance. Suitable for understanding how contemporary public sector organisations are accountable for their network performance (Hodges, 2012), it also covers more informal relationships (Cäker and Nyland, 2017).

Accountability for collaborative governance reflects the shift from the NPM “narrowly understood (e.g. financial or managerial) accountability relations towards widely understood and balanced accountability” (Pellinen *et al.*, 2018, p. 627). Social accountability is associated with collaborative governance, which focuses on citizens’ engagement. It enables public organisations to “embrace broader accountability for their wider social impacts encompassing the accountability for the impacts their actions have on other organisations, individuals and the wider environment” (O’Dwyer and Unerman, 2007, p. 450). Social accountability is, therefore, connected to collaborative governance, which is far from NPM, based on marketisation strategies that consider society and citizens as mere consumers (Diefenbach, 2009). Public managers and agencies should feel obliged to account for their performance to the public at large or, at least, to civil interest groups, charities and associations of clients (Bovens, 2007). Social accountability concerns the moral and social obligations to account to stakeholders and the mutual arrangement between bodies responsible to provide public services. It follows that social accountability is based on communitarian and public values and tends to place more emphasis on principles of human need, fairness and equality (Shapiro, 2016). Social accountability is also connected to a frame that enables intrinsically ethical behaviour and openness to the future and the unexpected. The development of a social and more dialogic type of accountability relates to the re-conceptualisation of public sector organisation “from a market bureaucracy towards a moral community” (Vosselman, 2015, p. 4).

Social accountability tries to improve the effectiveness of public service delivery by bolstering both citizen engagement and the quality of public governance, transparency and democracy (Almqvist *et al.*, 2013; Bracci, 2014; Grubnic and Cooper, 2019). Jayasinghe *et al.* (2020) propose a multifaceted model of “accountability combined with collaborative governance” to overcome narrow accountability views. A stronger focus on social accountability targets improving responsiveness to citizens’ needs and preferences, increasing dialogue and more broadly fulfilling the social contract between citizens and the state. Citizens become coproducers and are offered direct, in addition to the traditional indirect, means of accountability (Meijer and Schillemans, 2009). As collaborative governance

embraces coproduction of public services with final users, selecting actors to involve represents a delicate issue (Meijer, 2016). It is a core element of (public) service delivery and linked inextricably to cocreating value in the lives of citizens and service users (Bovaird, 2007; Bovaird *et al.*, 2017). Social accountability is a dynamic concept, including a variety of dialogic accountability initiatives proliferating in the global context. Dialogic accountability processes begin with the identification of the various interested constituencies and a determined recognition of the pluralistic nature of their information needs (Brown, 2009; Brown *et al.*, 2015; Dillard and Vinnari, 2019). Social and dialogic accountability provide new research opportunities to accounting scholars: citizen monitoring and oversight of public sector performance, user-centred public information access/dissemination systems, social audits, citizens' charts, as well as citizen participation in actual resource allocation decision-making.

Developing accountability in the era of digital governance requires balancing values of openness and accessibility with tensions among efficiency and equity (Heald, 2003, 2012). Digital governance initiatives (such as e-government, digital government, online government or connected/smart government) include the use of the Internet for citizen participation and engagement (e.g. online consultation, e-voting) and the use of new technologies in terms of government service provision (e.g. making it easier to connect with citizens as customers of public services) (Vanhommerig and Karré, 2014). Scholars claim that transparency and openness not only generate better government websites and increased quality of information but also lead to better accessibility to public services, especially during the pandemic, the empowerment of citizens and other stakeholders, the creation of trust and social capital, and increased democracy (Agostino *et al.*, 2021). Furthermore, scholars focus on how transparency can further public engagement, to improve budgeting and reduce corruption and patronage; the use of social media; and whether open data and transparency have led to greater citizen participation and the creation of public value. All these innovations, using social media and digital technology, depart from traditional accountability and open up the accountability process to relationships with internal and external stakeholders, making it more dynamic (Schillemans *et al.*, 2013). Digital innovations, furthermore, change citizens' role in public accountability. Public accountability, one of the key processes in any democracy, is changing and becoming a more dynamic and interactive process (Vanhommerig and Karré, 2014). Schillemans *et al.* (2013) discern these innovative forms of accountability, such as interactive and dynamic, as arising from ICT integration. The interactive form directs the primary focus on the interactive discourse, to distinguish the target areas and priorities which are discussed collectively in public organisations, while dynamic accountability refers mainly to the open data systems to explicitly hold government accountable. These forms of accountability are citizen-initiated because they are established with a bottom-up approach that outlines citizens as the key initiators who use their own information to call for action from government. However, these positive opportunities have eluded those groups in society who remain underserved due to growing digital divides, while some online users have started experiencing negative psychological effects, such as stress, worry and guilt, endangering their mental health (Andrew *et al.*, 2020; Parker, 2020). Public accountability is challenged by digital transformations that require new digital accountability regimes, and it is also asked to establish and sustain dialogues with multiple stakeholders (Arnaboldi *et al.*, 2017; Bellucci and Manetti, 2017; Bertot *et al.*, 2010). Digital transformations provide new opportunities for accounting scholars to explore how dynamic and interactive forms of accountability are ensured in digital environments, and how public sector organisations cope with digital discrimination. Table 1 summarises the types of public accountability connected to each form of public governance and lists some key studies.

Table 1.
The implications of
different forms of
public governance for
accountability

Form of public governance	Type of public accountability	Previous studies
Network governance	Horizontal and hybrid accountability	Bovens (2007), Kurunmäki and Miller (2011), Hodges (2012), Skelcher and Smith (2015), Cäker and Nyland (2017), Pellinen <i>et al.</i> (2018), Virtanen <i>et al.</i> (2018), Benish (2020)
Collaborative governance	Social and dialogic accountability	Bovens (2007), O'Dwyer and Unerman (2007), Brown (2009), Almqvist <i>et al.</i> (2013), Bracci (2014), Brown <i>et al.</i> (2015), Jacobs (2016), Pellinen <i>et al.</i> (2018), Dillard and Vinnari (2019), Grubnic and Cooper (2019), Jayasinghe <i>et al.</i> (2020)
Digital governance	Dynamic and interactive accountability	Heald (2003), Meijer and Schillemans (2009), Bertot <i>et al.</i> (2010), Heald (2012), Schillemans <i>et al.</i> (2013), Vanhommerig and Karré (2014), Arnaboldi <i>et al.</i> (2017), Bellucci and Manetti (2017), Andrew <i>et al.</i> (2020), Agostino <i>et al.</i> (2021), Parker (2020)

4.2 Implications for performance measurement

Having become increasingly popular in accounting research, performance measurement (PM) is claimed to be indispensable for implementing NPM reforms in public sector organisations (Johnsen, 2005; Broadbent and Guthrie, 2008; Van Helden *et al.*, 2012; Liguori *et al.*, 2012; Arnaboldi *et al.*, 2017). PM is considered vital for making the public sector more controllable by increasing responsibility for performance among politicians, managers and professionals (Hood, 1995; Diefenbach, 2009; Van Hengel *et al.*, 2014), for external legitimacy purposes (van Helden and Reichard, 2016) and for enabling politicians and public managers to influence the delivery of public services with strategic prioritisations (Hood, 1995; Johnsen, 2005). While NPM's focus on intra-organisational relationships led to performance-based responsibility for single organisations' results (outputs) and hierarchical (vertical) control, mainly concerned with financial performance (Power and Laughlin, 1992; Almqvist *et al.*, 2013), public governance development influences these PM systems' content and use (Broadbent and Guthrie, 2008; Grossi and Steccolini, 2014).

As highlighted earlier, network governance emphasises the horizontal performance (to be) achieved by organisations in the network. PM systems must concentrate on comprehensive results, especially the outcomes of collaborative efforts. However, fulfilling the scope, design and use of performance measurement systems within network governance is challenging (Van Helden *et al.*, 2012; Liguori *et al.*, 2012). Although cross-sectorial relationships are increasing between different public, private and hybrid organisations in the provision of public services, evaluating their comprehensive performance is complex and has generally been neglected in practice (Provan and Milward, 2001; Provan and Kenis, 2008). Some accounting studies investigating the reasons for the complexities related to controlling inter-organisational relationships found a range of explanations. Factors hindering the implementation of network (or inter-organisational) performance measurement systems include the diverging interests, logics and objectives of collaborating organisations (Cäker and Nyland, 2017; Zawawi and Hoque, 2022), issues with resource sharing and trust building between partners (Chen, 2008; ter Bogt and Tillema, 2016), tensions in managing cooperation, coordination and legitimacy (Barretta and Busco, 2011; Johansson *et al.*, 2016; Argento *et al.*, 2020), and other contextual factors (Cäker and Siverbo, 2011). Furthermore, PM systems are often implemented and used to fulfil government and normative pressures, though occasionally they are used for internal managerial reasons, limiting their actual usefulness for improving network performance (Hoque and Adams, 2011; Marques *et al.*, 2011).

Interdisciplinary accounting scholars have paid limited attention to the links around how different actors and their values affect goals in network and hybrid governance arrangements and their role in developing, implementing and using performance measurement practices (Caperchione *et al.*, 2017; Grossi *et al.*, 2017). Future research would likely benefit from studies inside these network and hybrid arrangements, seeking more in-depth insights into internal operational and accounting practices and focussing more on the internal dynamics where different actors operate to promote performance and accountability changes (Grossi *et al.*, 2020b, 2022).

For Collaborative Governance to be effective, public-sector organisations need to integrate the focus on current and future public value creation – as perceived by the relevant public(s) and not just by public organisations – into PM systems (Almqvist *et al.*, 2013). PM should measure the effectiveness and equity of public service delivery rather than just financial efficiency. Moving beyond the judgemental role of controlling traditional financial and efficiency results, PM has a more developmental role with a multidimensional focus, and various models have been proposed (Van Helden *et al.*, 2012). As Collaborative Governance is linked to coproduction, which is expected to improve not just efficiency but also inclusiveness and equity, it is necessary to create an outcome-based PM approach supporting service improvement and facilitating collaborative performance (Yang and Northcott, 2019; Campanale *et al.*, 2021). In the case of coproduced services, responsibilities and costs are often spread over multiple actors, meaning that the boundaries of roles between actors become complex and blurred (Bovaird, 2007). Further, when multiple actors are involved, multiple values need to be reflected in the PM systems which must balance and integrate financial and non-financial performance (Campanale *et al.*, 2021; Johanson *et al.*, 2019). Despite a general tendency towards increasing reliance on subjective, user-perceived outcomes, the use of outcome indicators for internal control purposes in collaborative arrangements (e.g. coproduction) remains limited (Mauro, 2021). Previous studies also observed tensions and unexpected consequences between different outcome indicators in the case of coproduction in several policy areas (e.g. health, social services, community safety and environmental services) and a tendency for some agencies to trade off the achievement of these and adapt selectively to the government's reform agenda (Sicilia *et al.*, 2016; Bovaird *et al.*, 2021). In these collaborative arrangements, accounting and performance measurement practices can act as a medium through which organisations negotiate between multiple and conflicting objectives, values and logics (Jarvinen, 2016). Further research could analyse the meaningfulness of integrated and balanced measures (not only efficiency but also effectiveness and quality measures in general), to assess coproduction initiatives and the range of incentive and unintended effects they could generate (Garlatti *et al.*, 2020). Another gap is that previous accounting research has not yet investigated how performance measurement practices work in co-production or other collaborative arrangements.

With its focus on digitalisation's potential benefits, Digital Governance can affect PM, providing opportunities to develop, implement and use new methods for capturing financial and non-financial performance information to manage, control, report and also compare the performance of public sector organisations and other public service providers (Teoh, 2018; Chua *et al.*, 2022). Meanwhile, digital technologies can also be useful for citizens, ensuring our society's democratic functions in terms of better outcomes, such as improved economy and wellbeing, greater transparency, trust in government, inclusiveness of public policies, and better representation of plural interests (Agostino *et al.*, 2022). The digital revolution speeds up the availability of data to be analysed. Big data analytics present opportunities for improving the management of public programmes but also entail some challenges (privacy, data security, access, quality of data, shortage of digital skills and experience) for public sector organisations and citizens (Gamage, 2016). The PM that greater data availability enables can lead to misperceptions about organisational performance and flawed decision-

making, particularly among users (e.g. policymakers and citizens) (Lavertu, 2016). External actors may have limited knowledge of the validity of performance metrics and little understanding of the policy priorities they capture. Big data provides greater opportunities for both providers (analysts) and users (decision-makers) to do a better job, but this does not necessarily imply better decision-making, because big data also provides opportunities for actors to pursue their own interests and their search for legitimacy (van der Voort *et al.*, 2019). Literature on digitalisation in general, and big data analytics in particular, and PM is growing in the accounting field (Arnaboldi *et al.*, 2017; Agostino *et al.*, 2022). Few accounting studies have explored the benefits and possible challenges of digitalisation for public decision-makers (public managers and politicians) and professionals (accountants, auditors, controllers, academics, medical doctors, etc.), but more insights into Digital Governance's impact on PM are needed. Table 2 summarises the types of performance measurement associated with each form of public governance and lists some key studies.

4.3 Implications for budgeting

Network Governance's influence on budgeting could be reflected in the preparation of budgets including the resources of multiple actors, both governmental and not, involved in the network that are devoted to specific public tasks, projects or programmes. In this sense, in 2015, the OECD suggested that a comprehensive public budget could provide a more complete overview of public finances – encompassing central and subnational levels of government, state-owned enterprises, and agencies – and offer a perspective on the whole public sector. A comprehensive budget would fit with the key features of Network Governance because it includes all public programmes that are funded through alternative sources – e.g. Public and Private Partnerships (PPPs) – which should be explained in the context of the budget documentation, even where (for accounting reasons) they may not directly affect the public finances within the budget document's time frame (OECD, 2015). A comprehensive budget should also ensure that performance, evaluation and value for money are integrated, particularly through evaluating and reviewing expenditure programmes (including associated staffing resources and tax expenditure) in an objective, routine and regular manner, to inform resource allocation and re-budgeting both within line ministries and across government agencies as a whole, and helping parliament and citizens to

Table 2.
The implications of
different forms of
public governance for
performance
measurement

Form of public governance	Type of performance measurement	Previous studies
Network governance	Network and inter-organisational performance	Provan and Milward (2001), Barretta and Busco (2011), Cäker and Siverbo (2011), Hoque and Adams (2011), Marques <i>et al.</i> (2011), Johansson <i>et al.</i> (2016), ter Bogt and Tillema (2016), Alam and Griffiths (2016), Caperchione <i>et al.</i> (2017), Cäker and Nyland (2017), Dobija <i>et al.</i> (2019), Argento <i>et al.</i> (2020), Zawawi and Hoque (2022)
Collaborative governance	Non-financial performance	Bovaird (2007), Van Helden <i>et al.</i> (2012), Almqvist <i>et al.</i> (2013), Meijer (2016), Sicilia <i>et al.</i> (2016), Jarvinen, 2916, Bovaird <i>et al.</i> (2017), Johanson <i>et al.</i> (2019), Yang and Northcott (2019), Garlatti <i>et al.</i> (2020), Bovaird <i>et al.</i> (2021), Campanale <i>et al.</i> (2021)
Digital governance	Digital performance	Agostino and Arnaboldi (2016), Gamage (2016), Lavertu (2016), Arnaboldi <i>et al.</i> (2017), Teoh (2018), van der Voort <i>et al.</i> (2019), Agostino <i>et al.</i> (2021), Chua <i>et al.</i> (2022)

understand not just what is being spent but what is being bought on behalf of citizens – i.e. what public services are being delivered, of what quality and with what efficiency. The OECD's (2015) recommendation on budgeting sets out principles providing an overview of good public budget practices and aiming to give practical advice for designing, implementing and using budgetary systems to positively impact citizens' lives and wellbeing and public value.

Accounting literature remains silent on how budgeting is changing regarding the diffusion of Network Governance. New forms of service delivery, such as network and inter-organisational collaborations, are among current trends that may present challenges for public organisations and the related budgeting processes (Sicilia and Steccolini, 2017). Few studies have been detected and their focus is shifting onto public value and wellbeing budgeting. Douglas and Overmans (2020) argue that "public value budgeting" can promote more coordination and integration between public funds and community resources, more involvement of societal stakeholders in the budgetary process and more continuous tweaks and changes to the ongoing budget. Chohan and Jacobs (2017) show how democracy and efficiency can be enhanced in Legislative Budget Offices by integrating public value in budgeting processes in Canada and the United States. In 2019, the New Zealand government announced its intention to introduce a special form of budgeting, named "wellbeing budgeting". It sets out the government's priorities and summary of initiatives in Budget 2020. Rather than prioritising financial growth and short-term output measures, the "wellbeing budget" focuses on the long-term impact of public policies on people's quality of life. Wellbeing budgeting is based on the Treasury's Living Standards Framework, which builds on the OECD's well-being framework (OECD, 2017). The OECD framework considers several key dimensions of current wellbeing (income and wealth, work and job quality, housing, health, knowledge and skills, environment quality, subjective wellbeing, safety, work-life balance, social connections and civic engagement) and resources (natural, economic, human and social capital) for future wellbeing, alongside risk and resilience (Dormer, 2019; Ball, 2021; Hopper, 2020). It will be interesting to see if the public value and wellbeing budgeting, already suggested by international organisations (i.e. OECD) and introduced in some countries, will obtain growing international support and diffusion beyond the few countries currently implementing and using it. A recent literature review has highlighted the lack of empirical research and the limited number of accounting papers on public value budgeting, measurement and reporting (Bracci *et al.*, 2019).

While connected to Network Governance, wellbeing budgeting's core principles also have ties to Collaborative Governance because of the recognition of citizen welfare. However, Collaborative Governance strongly relies on citizen involvement in decision-making. Therefore, and in line with citizen participation and deliberative democracy ideas, which resonate with Collaborative Governance, budgeting develops into participatory budgeting (PB), the main thrust of which is the involvement of unelected citizens in government work, specifically, the budgeting process. It is based on "a collaborative decision-making process which urges for citizen inclusion through local community representatives in deciding on the allocation of public resources on an annual basis" (UN-Habitat, 2008, p. 2). PB is one mechanism used by governments to gain (or regain) citizen trust because it enables community members to meet and decide how they would like to see public resources allocated. As such, PB is a visible example of direct democracy in action and can be useful for reducing clientelism, patronage and corruption (Pateman, 2012). Widely considered a successful experiment in promoting citizen participation in Porto Alegre in 1989, PB has spread rapidly, adopted and adapted by governments in the rest of Latin America and across the world (Ebdon and Franklin, 2006). Spain, Italy, Canada, Indonesia, South Africa and India are among the countries that have adopted several variations of PB (Ganuza and Baiocchi, 2012). International organisations from the World Bank (WB) to the United Nations (UN) have

endorsed PB as a “best practice” and promote it. Initial studies on PB have come from scholars of public administration and political science (Ebdon and Franklin, 2006; Ganuza and Baiocchi, 2012). Only recently has a growing interest among accounting scholars been registered (Bartocci *et al.*, 2018; Brun-Martos and Lapsley, 2017; Célérier and Cuenca Botey, 2015; Zhang and Yang, 2009). Despite its potential outcomes for increasing transparency, accountability, trust, sense of community and enhancing democracy, the ambiguities and limitations of PB have been highlighted by a few accounting studies (e.g. Aleksandrov *et al.*, 2018; Kuruppu *et al.*, 2016). Involving citizens is not an easy task, and the ongoing global pandemic has strained governments around the world which must make difficult budget decisions (Grossi *et al.*, 2020a). Governments have started making tough choices about where to cut budgets, and it is thus a difficult time to bring citizens into the budget decision-making process to ensure funding is allocated equitably and democratically (Anessi-Pessina *et al.*, 2020; Cho *et al.*, 2021; Vakulenko *et al.*, 2020). We believe that PB, as a dialogic accounting practice, has a great potential to transform public sector organisations and generate democratic outcomes, especially regarding the diffusion within and outside the organisation of dialogic thinking. A recent literature review has highlighted that only a few studies have addressed the role that internal actors (politicians, managers, accountants, auditors and controllers) and external experts (consultants) can play in promoting the generation and elaboration of the PB idea and its implementation within different levels of government (Bartocci *et al.*, 2022).

Recent developments in Digital Governance have led to public sector entities worldwide storing and using large volumes of big data and other sets of public data (such as data on healthcare, crime statistics, census, meteorology, traffic and the global COVID-19 pandemic). The increasing use of digital technologies and platforms, mobile apps, social media and others offers opportunities for engaging with different stakeholders, to enhance and accelerate the interaction between people and government, disseminate relevant information, increase awareness and influence decision-making processes more effectively (UN-Habitat, 2021). The new digital tools for citizen participation have several benefits, as they can improve government decision-making; increase accountability, transparency and policy legitimacy; enhance citizens’ trust and political inclusion; and become more effective by reducing participation costs (Mærøe *et al.*, 2021). Regarding public budgeting, the application of new technologies can enhance interaction with citizens (Robbins *et al.*, 2008). Digital technologies can also be valuable for enhancing the role of citizens in decision-making during global crises (i.e. the pandemic and the war) and perhaps simplifying the administration of some forms of participation in budgeting (Bartocci *et al.*, 2022). Accounting literature has yet to delve into the pros and cons of digitalisation improving PB, while some findings can be seen in the public administration and management literature. Digital participation’s main advantage is the increased number of participants and the capacity to transform individual preferences into a group decision fairly (Rios *et al.*, 2017). Conversely, using digital technologies in PB does not necessarily increase the level and quality of participation, as it risks marginalising and excluding some potentially important participants’ voices (Baiocchi and Ganuza, 2014; Touchton *et al.*, 2019). Baiocchi and Ganuza (2014) list the following interactive budgeting challenges. First, it is necessary to obtain sufficient citizen support and participation, since digital tools do not automatically increase the number of participants or make it easier for them to contribute. Second, the digital divide must be overcome, ensuring that society’s marginalised groups, such as low-income people, migrants or the elderly, are not left behind. Third, public managers need technical skills and capabilities to process and analyse the resulting huge amounts of data, information and public input effectively. Therefore, accounting scholars could further explore the challenges of digital PB and the opportunities of using online platforms to increase citizen awareness on how public resources

can be allocated. Table 3 summarises types of budgeting related to each form of public governance and lists some key studies.

4.4 Implications for reporting

Since Network Governance focuses on inter-organisational relationships, the reporting of a network's transactions and results can take place through consolidated and "Whole-of-Government Accounting" (WGA) and reporting. Consolidated reports in the public sector are useful for providing both internal and external stakeholders with an overview of the financial performance and position: not only of the single organisation but of the whole group of organisations under government control and providing public services (Guthrie, 1998; Broadbent and Guthrie, 2008; Chan, 2003; Chow *et al.*, 2007). Accounting literature has long studied these issues and highlighted international similarities and differences (Grossi and Newberry, 2009). Internationally, there are two different conceptions about the scope of WGA (Heald and Georgiou, 2011). In Australia, amongst other countries (i.e. New Zealand, the USA, Canada, Sweden, etc.), WGAs are related to specific levels of government (i.e. commonwealth and each state/region/city). In contrast, in the UK, WGA comprises the consolidated financial statements of the whole of the public sector, including more than 9,000 government entities (including central and local governments, the National Health Service and state-owned enterprises such as the Bank of England) (CIPFA, 2015; Stewart and Connelly, 2022).

Bergmann *et al.*'s (2016) comparative study of consolidation practice in Organisation for Economic Co-operation and Development (OECD) countries reveals that, while the implementation and use of consolidated financial statements is increasing at central government level, significant differences remain in the accounting standards used to prepare those statements, despite multiple attempts to reach international harmonisation (Argento *et al.*, 2018). Accounting scholars could further investigate the information that consolidated financial statements are supposed to provide, taking into account the different goals of national and international accounting standards and their compliance with the information needs of various stakeholders (Santis *et al.*, 2018). The research into the uses and users of consolidated financial statements is becoming even more relevant, especially given the need for different levels of government to deal with the challenges and information requirements arising from the COVID-19 pandemic and the United Nations Sustainable Development Goals (UN SDGs).

Form of public governance	Type of budgeting	Previous studies
Network governance	Comprehensive wellbeing budgeting	OECD, 2015, Chohan and Jacobs (2017), Chohan and Jacobs (2018), Sicilia and Steccolini (2017), Bracci <i>et al.</i> (2019), Dormer (2019), Douglas and Overmans (2020), Ball (2021), Hopper (2020)
Collaborative governance	Participatory budgeting	Ebdon and Franklin (2006), UN-Habitat, 2008, World Bank (2008), Ganuza and Baiocchi (2012), Zhang and Yang (2009), Pateman (2012), C��lerier and Cuenca Botey (2015), Kuruppu <i>et al.</i> (2016), Brun-Martos and Lapsley (2017), Aleksandrov <i>et al.</i> (2018), Anessi Pessina <i>et al.</i> (2020), Bartocci <i>et al.</i> (2018), Grossi <i>et al.</i> (2020c), Vakulenko <i>et al.</i> (2020), Cho <i>et al.</i> (2021), Bartocci <i>et al.</i> (2022)
Digital governance	Interactive budgeting	Robbins <i>et al.</i> (2008), Baiocchi and Ganuza (2014), Rios <i>et al.</i> (2017), Touchton <i>et al.</i> (2019), UN-Habitat, 2021, M��roe <i>et al.</i> (2021), Bartocci <i>et al.</i> (2022)

Table 3.
The implications of different forms of public governance for budgeting

Collaborative Governance relies on the growing collaboration between multiple types of stakeholders. Reporting needs to have a multidimensional external focus covering numerous dimensions, such as the use and stewardship of resources, the cost and quality of services, and financial control over public resources. Traditional financial information is not sufficient to fulfil this orientation (Guthrie *et al.*, 2010, 2017). Integration between financial and non-financial information is becoming more and more compelling, and integrated reporting, which challenges the norm of how an organisation operates to add value to itself and its stakeholders, seems a solution. This new reporting model enables an entity to perceive, measure and report its success (or failure) in a novel way – by making connections between economic, environmental and social issues and reflecting these in its strategy, governance and risk management processes (Guthrie *et al.*, 2010, 2017; Caruana and Grech, 2019; Manes Rossi *et al.*, 2020b). Alternative reporting formats are being prepared in the public sector, like sustainability reporting, environmental reporting, SDGs reporting, popular reporting, gender reporting and intellectual capital reporting (see also Manes Rossi *et al.*, 2020b).

By implementing popular reporting, local governments prepare reports that are more understandable to a wide range of stakeholders and useful in providing an overall view of their finances, including general purpose financial statements, state-of-the-city reports, a short summary of the financial statements, financial trend reports, budget summaries and narrative descriptions of overall activities and results (GASB, 1992). Originating in the United States, popular reporting is a citizen-centred report aimed at providing both financial and non-financial information related to a governmental entity, in a comprehensive and user-friendly manner (Stanley *et al.*, 2008). Popular reporting particularly matches the core values of Collaborative Governance, because it consists of financial statements that are useful to facilitate public stakeholders' understanding of their government's financial activities (see Cohen and Karatzimas, 2015). Accounting literature maintains that popular reporting can be used to respond to the informative needs of all stakeholders and citizens (Manes-Rossi *et al.*, 2019a; Bracci *et al.*, 2021) and can be considered a useful dialogic accounting tool for politicians, managers and government experts to communicate with citizens and encourage their engagement in a pluralistic society (Grossi *et al.*, 2021). The diffusion of open and transparent financial documents is a starting point for citizen involvement (Gonzalez-Zapata and Heeks, 2015); for this reason, popular reporting is gaining increasing attention from scholars, public managers and politicians (Yusuf *et al.*, 2013). It is implemented to gain, maintain or repair legitimacy and respond to citizens' information needs (Cohen and Karatzimas, 2015). Nevertheless, more research is needed on the role of traditional and alternative reporting formats as popular reporting, as a tool for enhancing citizens' participation and Collaborative Governance (Manes Rossi *et al.*, 2020a).

As aforementioned, Digital Governance deals with digitalisation and how governments use digital tools to sustain their relationships with a vast array of stakeholders, including citizens. Therefore, public sector organisations could develop new reporting tools in combination with the use of ICTs to create additional spaces for democratic participation, thereby meeting citizens' increased information needs and facilitating their participation (Aversano *et al.*, 2020). As the way information is communicated affects citizens' perceptions and involvement, it is crucial to consider which tools are available to convey information (Chong and Druckman, 2007). Internet, social media and ICTs are useful digital tools for capturing citizens' perceptions, involving them in public administration activities and increasing transparency for several stakeholders (Laswad *et al.*, 2005; Cohen *et al.*, 2017; Royo *et al.*, 2020). These digital tools can also be used when preparing financial and non-financial reports for communicating with citizens and other stakeholders. Their use may support the transformation of traditional and alternative reporting formats into Internet reporting, adding more room for democratic participation processes and creating a virtual democratic space in which citizens and other stakeholders can be informed about the financial and non-

financial performance of governments and decentralised entities involved in providing public services (Joseph *et al.*, 2014; Rocca *et al.*, 2021). Not only useful for communicating with users, e.g. stakeholders and citizens, digitalisation can also smooth the preparation process. An additional area of interest is the encoding of financial statements in eXtensible Business Reporting Language (XBRL), developed to improve business reporting and address the challenges of a digital and globalised economy. Bartolacci *et al.* (2021) found that, while XBRL has become mandatory in some countries for public sector organisations, no research paper deals with XBRL adoption by these entities. Therefore, as these authors suggest, future accounting research should explore the public sector to understand comparability, as well as whether administrative burden reduction can be achieved through electronic reporting. Table 4 presents reporting practices associated with each form of public governance and lists several key studies.

In sum, this section has shown that the three forms of public governance influence the public sector accounting practices of accountability, performance measurement, budgeting and reporting. Network Governance emphasises the inter-organisational relationships between government and surrounding actors. As such, accountability becomes horizontal and hybrid because it embraces multiple actors. Performance measurement covers the results of the network, budgeting must be comprehensive, while reporting needs to consolidate information concerning a plurality of entities. Collaborative Governance goes beyond the idea of the network, by including citizens and other stakeholders in decision-making processes. Relatedly, accountability needs to be social and dialogic, performance measurement must capture non-financial results, budgeting becomes participatory while alternative formats of reporting, such as integrated, popular, sustainability reporting, are needed. Digital Governance relies on digital technologies to enhance dialogue and participation. Therefore, accountability can become dynamic and interactive, performance measurement builds upon digital advancements and budgeting can be interactive, while reporting changes into Internet and electronic formats.

5. Concluding discussion

By drawing on different streams of the literature on accounting, public administration and management, the literature review presented in this paper has investigated the consequences

Form of public governance	Type of reporting	Previous studies
Network governance	Consolidated and whole-of-government accounting (WGA) and reporting	Guthrie (1998), Broadbent and Guthrie (2008), Chan (2003), Chow <i>et al.</i> (2007), Grossi and Newberry (2009), CIPFA, 2015, Bergmann <i>et al.</i> (2016), Santis <i>et al.</i> (2018), Stewart and Connolly (2022)
Collaborative governance	Alternative reporting formats	GASB (1992), Stanley <i>et al.</i> (2008), Guthrie <i>et al.</i> (2010), Yusuf <i>et al.</i> (2013), Cohen and Karatzimas (2015), Gonzalez-Zapata and Heeks (2015), Guthrie <i>et al.</i> (2017), Caruana and Grech (2019), Manes Rossi <i>et al.</i> (2020a, b), Bracci <i>et al.</i> (2021), Grossi <i>et al.</i> (2021)
Digital governance	Internet and electronic reporting	Laswad <i>et al.</i> (2005), Chong and Druckman (2007), Joseph <i>et al.</i> (2014), Cohen <i>et al.</i> (2017), Aversano <i>et al.</i> (2020), Royo <i>et al.</i> (2020), Rocca <i>et al.</i> (2021), Bartolacci <i>et al.</i> (2021)

Table 4.
The implications of different forms of public governance for reporting

of public governance development for public sector accounting. Nowadays, public governance is multifaceted, due to the various actors and digital means involved more or less actively in public service delivery. Depending on the focus, three forms of public governance are identified: Network, Collaborative and Digital Governance. Network Governance notably focuses on the multiple organisations that extend the traditional boundary of governmental organisations and their duties. Collaborative Governance concentrates on government's efforts to involve citizens and other stakeholders, while Digital Governance's concern is the benefits of digital tools and solutions for managing the public sector. These three forms of public governance not only alter the way public services are delivered, and public value is restored or created. They also influence public sector accounting in its various meanings (e.g. accountability, performance measurement, budgeting and reporting; see [Figure 2](#)).

This paper contributes to the interdisciplinary public sector accounting literature by providing an overview that explains how public sector accounting has changed and is still changing due to public governance development. The public sector context has developed, and the way governments steer it, deliver public service and create public value is more complex. Accordingly, public sector accounting practices are being reshaped to keep up with the times.

Vertical accountability has become horizontal and hybrid accountability – providing accounts on different relationships, such as contracting out, public and private partnerships, networks and third sector organisations ([Bovens, 2007](#); [Skelcher and Smith, 2015](#)). Meanwhile, accountability seems to be more open, addressing the needs of a broader range of stakeholders, including citizens (social and dialogic accountability), who can be also activated by technological innovations (dynamic accountability) ([Brown, 2009](#); [Schillemans et al., 2013](#)).

Performance measurement moves beyond the traditional results and boundaries of single organisations, to capture the results produced by networked and hybrid actors (network performance). Multidimensional performance measurement is implemented ([Van Helden et al., 2012](#)) to address financial and non-financial performance dimensions which can be provided by using improved information technology systems (digital performance).

Budgeting has become comprehensive and requires skilled practitioners who can budget for activities to be performed by a broader array of organisations and fulfil its forecasts

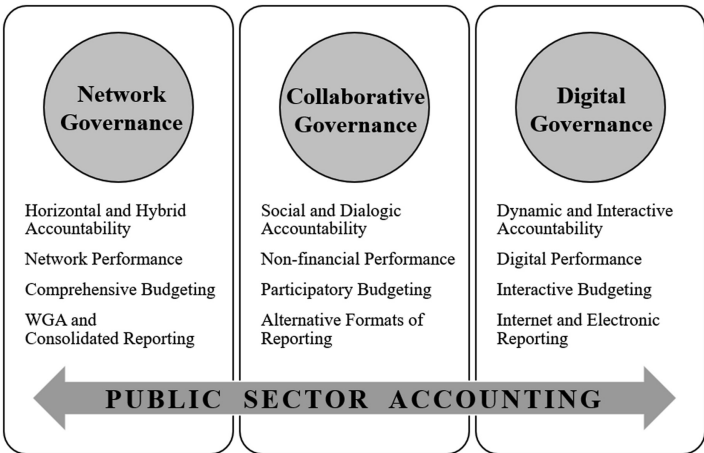


Figure 2.
Accounting for public
governance
development

(comprehensive budgeting). Budgeting should also focus on public value and the long-term impact of public policies on people's quality of life (wellbeing budgeting) (Douglas and Overmans, 2020). The complexity becomes more evident when budgeting processes are open to dialogue with, and the influence of, citizens (participatory budgeting). Digital solutions might facilitate interactions with stakeholders in decision-making processes (interactive budgeting) (Bartocci *et al.*, 2022).

Reporting should adapt to the expanding boundaries of the various organisations creating public value (Grossi and Steccolini, 2014; Guthrie *et al.*, 2014). Whole-of-Government Accounting and consolidated financial reports respond to the establishment of wider networks of actors (Grossi and Newberry, 2009). Simultaneously, alternative reporting formats, such as sustainability, integrated and popular reports, are gaining interest in theory and practice for their potential to reach a comprehensive range of stakeholders (Manes Rossi *et al.*, 2020b). Digitalisation also affects reporting with the trends of implementing Internet and electronic reporting (Bartolacci *et al.*, 2021).

These public sector accounting changes offer increasing research possibilities for accounting scholars. The previously presented overview clearly highlights several areas that are more mature within accounting studies (e.g. WGA, consolidated reporting and sustainability reporting) or are developing (e.g. participatory budgeting and popular reporting), while others deserve more engagement by accounting scholars (e.g. comprehensive, wellbeing and interactive budgeting, and Internet and electronic reporting). By studying emerging accounting practices, understanding local characteristics and interpreting the conflicting behaviours of the various interconnected organisations, stakeholders and technologies, scholars can identify themes, unveil tensions and propose impactful solutions for public managers and politicians.

Some final reflections can be made. First, public sector accounting is living through a period of expanding organisational boundaries, citizen involvement and technological innovations. Second, while digitalisation is claimed to be the future of smart and open governments, risks and uncertainties (e.g. migration, populism, financial crisis, austerity, corruption, wars, earthquakes, pandemics and other natural disasters) show the need to pursue democratic and social values, besides the well-established rational view of establishing efficient and effective practices (Sargiacomo *et al.*, 2014; Pianezzi *et al.*, 2022). Third, the three forms of public governance identified earlier should not each be considered in isolation but, rather, as intertwined and interdependent.

Having accepted the need to be more inclusive and consider the voices of different categories of stakeholders (including citizens) and the multidimensionality of public sector performance, the rationalising role of accounting (Guthrie *et al.*, 1999, 2014; Miller and Power, 2013) – celebrated within NPM – is undermined. Other forms of public sector accounting need to be valued, because “accounting representations and metrics are simultaneously powerful interventions which shape people, practices, and organisations” (Miller and Power, 2013, p. 558). Network Governance attributes a steering role to public sector accounting, which is connected to the rationalising role recognised in NPM but relates to a network of different hybrid organisations. Collaborative Governance attributes to public sector accounting a democratising role, whose scope moves beyond traditional financial efficiency. Digital Governance is a double-edged sword because digitalisation leads to automatising accounting systems but can increase interaction possibilities. Taken together, public sector accounting should be shaped and used to serve humanising purposes (Pallot, 1991; Shapiro, 2016).

In highlighting the ongoing public sector accounting changes, this paper contributes to accounting literature by emphasising the need to continually redefine and reassess public sector accounting practices, by recognising the interdependencies between different actors, citizens and digital technologies. By reviewing literature from various fields (accounting, public administration and management), this paper identifies the changes that have occurred

and can possibly occur. In focussing on accountability, performance measurement, budgeting and reporting practices, it has an inherent limitation, due to disregarding other accounting-related areas such as risk management and auditing. These can be further explored elsewhere.

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