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## The translation and sedimentation of accounting reforms. A comparison of the UK, Austrian and Italian experiences

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### ABSTRACT

Since the late 1980s, there has been a significant and progressive movement away from the traditional Public Administration (PA) systems, in favour of NPM-type accounting tools and ideas inspired by the private sector. More recently, a new focus on governance systems, under the banner Public Governance (PG), has emerged. In this paper it is argued that reforms are not isolated events, but are embedded in more global discourses of modernisation and influenced by the institutional pressures present in a certain field at certain points in time. Using extensive document analysis in three countries with different administrative regimes (the UK, Italy and Austria), we examine public sector accounting and budgeting reforms and the underlying discourses put forward in order to support the change. We investigate the extent to which the actual content of the reforms and the discourses they are embedded within are connected over time; that is, whether, and to what degree, the reform “talk” matches the “decisions”. The research shows that in both the UK and in Italy there is consistency between the debates and the decided changes, although the dominant discourse in each country differs, while in Austria changes are decided gradually, and only after they have been announced well in advance in the political debate. We find that in all three countries the new ideas and concepts layer and sediment above the existing ones, rather than replace them. Although all three countries underwent similar accounting and budgeting reforms and relied on similar institutional discourses, each made its own specific translation of the ideas and concepts and is characterised by a specific formation of sedimentations. In addition, the findings suggest that, at present in the three countries, the PG discourse is used to supplement, rather than supplant, other prevailing discourses.

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## 1. Introduction

Over the past decades, many Western central governments have engaged in reform processes aimed at improving public sector practices, often embracing the so-called New Public Management (NPM – see, for instance, Hood, 1995; Pollitt and Bouckaert, 2011), with a main area of change involving radical adjustments in accounting and budgeting systems.

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Governments claimed that better accounting, budgeting and measurement practices would provide more appropriate information for decision makers; better information would lead to superior decisions; and better decisions would lead to a more efficient and more effective public sector (Chan, 2003; Likierman, 2003). Since the late 1980s, there has been a significant and progressive movement away from the traditional Public Administration (PA) systems, in favour of NPM-type accounting tools and ideas inspired by the private sector. More recently, under the banner Public Governance (PG), a new focus on governance systems to steer public services and actors has emerged (Mayntz, 2009; Osborne, 2010; Rhodes, 1997). However, despite the tendency for homogenisation and convergence of public-sector reforms across countries, changes are often argued, interpreted and carried out differently depending on the jurisdiction (Knill, 2001; Pollitt, 2001; Pollitt and Bouckaert, 2011).

A number of studies have investigated the implementation of public policies in general (Bardach, 1977; Barzelay and Jacobson, 2009; Dunleavy, 1991; Hill and Hupe, 2002; Mazmanian and Sabatier, 1989; Ongaro and Valotti, 2008; Parrado, 2008), and accounting reforms in particular (Christiaens, 1999; Christiaens and Peteghem, 2007; Connolly and Hyndman, 2006a; Pettersen, 2001). While this stream of research is particularly important, we focus here on an area which has been less investigated in accounting: the way different systems and actors differently translate accounting reforms at the national level (Czarniawska, 2011; Christensen and Lægreid, 2011). By translation we mean the transportation of meanings across cultural contexts combined with transformation, i.e., the translation often results in a change in that which is translated (Campbell, 2004; Czarniawska, 2011; Czarniawska and Joerges, 1996; Drori et al., 2013; Meyer and Höllerer, 2010; Sahlin-Andersson, 1996; Sahlin and Wedlin, 2008; Strang and Soule, 1998). With respect to accounting translations, not only is it important to understand the technicalities of what is being translated and the way it is being interpreted, but it is also important to appreciate the way in which accounting practices are mobilised, the aspirations and ambitions attached to them and the roles that they play (Carruthers and Espeland, 1991; Kurunmäki et al., 2010; Becker et al., 2013; Bruns, 2013). Accounting can therefore be seen as possessing both discursive and instrumental elements. As accounting instruments and related ideas travel, they come into contact with local ideas which define different and variable relationships across space, actors and aspirations. In this paper we argue that accounting reforms are not isolated events, but are embedded in more global discourses of modernisation and influenced by the institutional pressures present in a certain field at certain points in time. Local translations may change the object of translation almost beyond recognition, and the institutional features or particular contexts may be much more resistant to change than agents of change often wish (Czarniawska, 2011).

Using a comparative approach, we analyse public sector accounting and budgeting reforms and focus particularly on the arguments and underlying discourses put forward in order to support and decide upon these changes. Rather than investigate an implementation gap (which many papers do), we consider the extent to which the discourse relating to the reforms and the actual content of the reform decisions are connected over time; that is, whether, and to what degree, the reform debate matches the reform “decision” (for the distinction between the levels of talk, decision, and action see especially Brunsson, 1989; Pollitt, 2001; Pollitt and Bouckaert, 2011). To explore these questions, we chose three countries with different administrative traditions, namely the United Kingdom (UK), Italy and Austria, carried out an analysis of their official debates, which took place over the past 30 years, and reconstructed the respective accounting and budgeting reform decisions at the national level. Our study provides an updated view of the position of countries from different European administrative traditions and their NPM-reform agendas. The paper also contributes to the current debate on the emergence of PG ideas as a self-standing, autonomous paradigm (Osborne, 2010). Moreover, the study also seeks to understand better the process through which the various reform discourses develop and are shaped in different contexts. Indeed, it has been suggested that new ideas and systems often layer and sediment above the existing ones, rather than replace them (Christensen and Lægreid, 2011; Liguori, 2012b; Malhotra and Hinings, 2005; Olsen, 2009) and this interaction can generate further differences in the development and interpretation of discourses in different countries. Our study sheds more light on these sedimentation mechanisms.

The paper is structured as follows: Section 2 reviews the literature on reform discourses and public-sector accounting; Section 3 gives a brief overview of the methods; and Section 4 describes the debates and the reform decisions in the three analysed countries. Finally, Section 5 compares the overall results, while Section 6 draws the main conclusions and suggests possible further research avenues.

## 2. Reform discourses and public-sector financial management

An increasing body of research has focused on the phenomenon of homogeneity and convergence of reforms (Bouckaert, 2007; Christensen and Lægreid, 2007; Gualmini, 2008; Kickert, 2008; Olsen, 2006; Pollitt, 2001; Schnapp, 2004). Such studies draw attention to a variety of contextual factors that structure the way in which countries organise their administrations and point out that very often reform initiatives have been seen as local variations of more global discourses of modernisation. In the public sector, similar reforms have taken place in many countries, but with visible local variations, making comparative case studies particularly needed (Christensen and Lægreid, 1999, 2011; Ferlie et al., 1996; Hammerschmid and Meyer, 2005; Ferri and Zan, 2013). Public sector management, in particular, has tended to move from a traditional PA model, to models embracing NPM and PG ideas. For analytical purposes, these may be viewed as separate discourses. However, some common ideas and concepts (for example, the concern in relation to various types of accountability practices), while being afforded greater prominence in one model rather than another, overlap (Pollitt and Bouckaert, 2011).

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