



Accounting, New Public Management and American Politics: Theoretical Insights into the National Performance Review

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Abstract

Borrowing from the work of political theorists Sheldon Wolin and William Connolly, this essay seeks to provide additional rationalization for the expansion of accounting within domains like the public sector. We suggest that such an expansion is intimately linked to social and cultural transitions which have led political theorists to not only question modern political theory but to also recognize the political significance of practices like accounting to political theory. We contend that these same transitions also make possible expansions of accounting through New Public Management (NPM) initiatives like the U.S.'s National Performance Review (NPR). Seen in this way, accounting theory begins to move away from its traditional status as, in Foucault's (1995) terms, a "subjugated" knowledge and to take on a serious intellectual priority within political theory. A primary objective is to provide at least a partial rational-analytic typos useful in understanding the codetermined relationship between accounting and politics.

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1. Introduction

To point out the increasing ubiquity of accounting and auditing is certainly nothing new. Power's (1997) notion of "the audit society" explains as much, as does the expansion of accounting techniques and rationales in public domains like the government. Indeed, moral philosophers have shown concern with how core questions of human identity should be grounded in a moral ontology of economic accountability (see MacIntyre, 1984; Schweiker, 1993; Smith, 1988). Keith Hoskin succinctly captures accounting's new-found salience when he speaks of:

... the extraordinary power that accounting holds in the modern world; first as an economic practice at the heart of everyday business management and in the global requirements of financial reporting and analysis, but also beyond these traditional spheres. For accounting now increasingly penetrates into the public sector where old-style bureaucrats are remade as executives subject to accounting measurement. ... Indeed, accounting even arguably penetrates within the self, as individuals discover that from birth to death they are now accountable, known and evaluated through their financial and non-financial performance figures (1994, pp. 57–58).

The public sector is perhaps the most visible domain in which accounting's expansion has been studied. Accounting is seen within this domain as an integral component of what is now termed "New Public Management" (NPM). This essay explores a rather modest and quite partial hypothesis that may help explain the ubiquity of accounting in the public sector as a consequence of certain transitions in politics and political theory. Those transitions have shaken some of the more taken-for-granted beliefs and assumptions that have both informed political theory and made the "subjugation" of accounting discourse rather simple and straightforward.² In this sense, we share with those like Miller and Rose (1990) suspicions about the adequacy of modern conceptions of state-centered political theory and its corollary annulment of the power of discourses like accounting to constitute political life. Unlike Miller and Rose, we adopt a rationalistic rather than genealogical style of inquiry into the increased ubiquity and political power of accounting.

This essay seeks to add to our understanding of the variety of NPM initiatives that have developed globally by focusing upon the "National Performance Review" (NPR), a U.S. manifestation of NPM. NPR consists of a range of projects and proposals, all of them deeply dependent upon accounting and other managerial techniques adapted from the private sector. Our interest is not in judging the "success" or "failure" of NPR as an exercise in governmental reform. Reform programmes like these are much too multidimensional and complex to lend themselves to parsimonious claims about their "success" (see March and Olson, 1983). Our concern is to suggest ways in which NPR, and accounting's place within it, is a piece of contemporary American experience that mirrors several ideas and

² To say that accounting discourse has been subjugated is simply to say that political persona – from political philosophers, to political theorists, to social scientists, to politicians, to political journalists, to political pundits, to school teachers, to the ordinary citizen – have historically been at best indifferent to and perhaps even unaware of the relevance of accounting discourse to political life. That point could be argued; however, we simply make the claim without further elaboration.

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