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## Contemporary public sector accounting research – An international comparison of journal papers<sup>☆</sup>

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### A B S T R A C T

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This paper provides a broad review of the public sector accounting research in recent years, including that undertaken in the US. An analysis of this research reveals a methodological distinction between research undertaken in the US (using predominately functionalist methodologies, accompanied by positivistic quantitative research methods) and that undertaken in the rest of the world (using interpretive and radical/alternative methodologies, with qualitative research methods). The nature, causes and consequences of this distinction are discussed. The paper concludes with an exhortation for PSAR researchers to explore multiparadigmatic methodologies in future research.

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### 1. Introduction

Public sector accounting research (PSAR) has become a well established field with researchers publishing in dedicated journals such as *Financial Accountability and Management* (FAM), based in the UK and the *Journal of Public Budgeting, Accounting and Financial Management* (JPBAFM) in the US. To a lesser extent PSAR is also published in other mainstream journals such as *Accounting, Organisations and Society* (AOS) and the *Accounting, Auditing and Accountability Journal* (AAAJ). In addition in the UK the British Accounting Association (BAA) established a Special Interest Group (SIG) in PSAR in 1996 with the intention of encouraging research in this area and creating a network of researchers. The SIG has also funded PSAR throughout its history and recently the Economic and Social Research Council (ESRC) has funded Research Programmes in the area. These initiatives have all helped to establish a healthy network of international PSA researchers. This paper is an attempt to summarise contemporary PSAR across the world and to use this analysis to identify issues and future possible directions for such research.

There have been a number of literature reviews of PSAR in recent years but these have all been partial analyses, principally excluding US PSAR journals. Indeed, there have been no literature reviews of US PSAR research. This omission has arguably led to a lack of knowledge and appreciation of a significant body of PSAR. It may also contribute to an unfortunate example of 'groupthink' among both US and non-US PSA researchers, which, in turn, may have led to a closing down of legitimate research opportunities. This paper attempts to obtain a deeper understanding of the differences between the research approaches in the US and the rest of the world and of the paradigmatic isolation which both groups have adopted.

Several researchers have noted the distinctive methodological approach of the US (Broadbent & Guthrie, 2008; Bromwich & Scapens, 2001; Williams, Gregory Jenkins, & Ingraham, 2006). This approach is certainly within the functionalist paradigm (Burrell & Morgan, 1979) adopting a positivistic methodology, often informed by neoclassical economics and relying on

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quantitative research methods. In contrast, non-US research is predominantly interpretive and critical, often informed by social theorists concerned with context and relies on qualitative methods. However, adoption of either approach should not be regarded as the only correct way, nor should it dismiss research undertaken with a different approach. In accounting research in general there is growing concern (Khalifa & Quattrone, 2008; Reiter & Williams, 2002) with 'the lack of recognition and communication across...paradigms resulting from the fragmentation and polarisation of accounting academia' (Modell, 2009, p. 208). Moreover, the stranglehold these paradigmatic approaches hold over the research agendas can lead to insularity and limited research within each community. For instance little contextual research using interpretive methodologies is undertaken in PSAR in the US and little functionalist PSAR is undertaken elsewhere. The limiting effect this has upon the research agenda may be deepened by the tendency for functionalist researchers to address subject matter that is more immediately amenable to quantitative methods and interpretive/critical researchers to address subjects more amenable to contextual, qualitative methods. Yet another possibility for extending PSA research lies in the emerging interest in the broader accounting research community, in combining theories, methodologies and methods across paradigms, to enhance the research agenda (Brown & Brignall, 2007; Davila & Oyon, 2008; Hopper & Hoque, 2006; Locke & Lowe, 2008; Modell, 2005, 2009).

This paper addresses the gap in literature reviews of US PSAR, analyses and discusses whether and to what extent a paradigmatic dichotomy exists in PSA research in the US and elsewhere and examines the characteristics and consequences of such a dichotomy. Finally, the paper discusses the possibilities for releasing PSA research and researchers from these paradigmatic 'bunkers' by encouraging researchers to adopt approaches alongside those dominant in their own academic contexts and/or adopting multiparadigmatic approaches.

## 2. Prior reviews of PSAR literature

Some of the reviews of PSAR literature have been general and relatively unstructured, such as Guthrie, Humphrey, and Olson (1999); Humphrey, Miller, and Scapens (1993); Lapsley (1988) and Olson, Guthrie, and Humphrey (1998). However of most relevance to this paper are the more structured reviews by Broadbent and Guthrie (1992, 2008) and van Helden (2005). Broadbent and Guthrie (1992, 2008) have produced two reviews of PSAR, focused on 'alternative accounting research' as opposed to 'traditional' accounting. They categorised PSAR in terms of accounting's relationship with its organisational context and with its assumed power to lead to change in the public sector (Broadbent & Guthrie, 1992). PSAR which considered the organisational context as unimportant and which assumed accounting was very powerful in achieving change was categorised as 'traditional'. Other combinations were categorised as 'alternative'. The paper concluded that little 'alternative' research had been undertaken at the time and called for more such research across the broad scope and context of the public sector with an emphasis on evaluating new accounting.

Broadbent and Guthrie (2008) present a much more comprehensive review of 'contextual' PSAR over the last twenty years. It categorises some 452 papers from eight selected journals over the period 1992–2006. The journals were AOS, AAAJ, Accounting Forum (AF), British Accounting Review (BAR), Critical Perspectives on Accounting (CPA), European Accounting Review (EAR), FAM, and Management Accounting Research (MAR). As in the 1992 study, only 'alternative' PSAR was included and 'American mainstream and those similar journals that concern themselves with more positivistic approaches in which populations of data rather than the use of accounting in particular organisational settings' (p. 131) were purposively omitted. They found a broad variety of research sites but perhaps a lack of depth in specific areas. There was a concentration on management accounting with an emerging interest in accountability, auditing and some new areas such as Public Private Partnerships (PPP)/Private Finance Initiatives (PFI) and social and environmental issues. In terms of methodology, they found many papers were commentaries and/or normative and that there was more fieldwork and case studies than theoretically informed work. They also found three significant contemporary trends, a move to external reporting and the concern with public infrastructure, governance and risk and performance measurement and management. Finally they identified areas for future research including more contextually technical accounting research, more empirically informed theorising and more engagement with practice.

Another relevant review of PSAR was undertaken by van Helden (2005). This paper comprised an analysis of 55 PSA management accounting papers in five journals in the period 1999–2001. The five journals, AAAJ, AOS, FAM, MAR, and EAR had also been included in the Broadbent and Guthrie (1992) analysis. No US journals were included. The analysis found most papers were concerned with budgeting and performance measurement, most had a theoretical component and used a case study approach. These results differ from Broadbent and Guthrie, particularly with respect to the theoretical component. This may be due partly to the sub set of journals and years chosen, partly to the selection of only management accounting papers and possibly to the coding of the categories and/or the interpretation of what constitutes a theoretical component. Van Helden also investigated the extent to which this research was related to New Public Management (NPM). He found that papers mainly dealt with NPM concepts, techniques and practices, with little attention being given to the impact of these practices, a similar finding to Broadbent and Guthrie.

Whilst these research reviews have provided valuable insights into PSAR, they are limited in scope. As discussed above, perhaps the most serious omission concerns that of PSAR in the US. Such an omission inevitably limits our knowledge of contemporary PSA and is particularly likely to provide a bias against the positivistic, neoclassical economics based and quantitative PSAR predominate paradigm in the US (Williams et al., 2006). In order to provide a contemporary view of PSAR it is also preferable to select just the most recent years as taking a longer period may tend to obscure the emergence of more recent research in new areas or different theoretical and/or methodological approaches.

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