Accounting Colonization, Emancipation and Instrumental Compliance in Nigeria

Abstract

This study explores the extent to which designs for accounting change and accounting colonization can be absorbed through a devious compliance/implementation that deflects new interpretive schemes. To do so, it conducts an in-depth analysis of two contrasting Nigerian public service organizational cases, in which there was an ostensible search for improvements in financial governance. While one of the cases indicates how accounting colonization involved change through an ostensibly coercive accounting design, the other case organization employed budget assurances to deliver public service consistent with an ostensibly more emancipatory design. In both cases, instrumental compliance with the accounting design did not occur during implementation as a devious compliance took hold. Consequently, the delivery of priorities was not exactly as intended. This study contributes to the theorising of emancipatory/oppressive accounting, including vis-à-vis accounting colonization, by providing evidence of both the coercive and emancipatory dimensions of accounting design in this context. In addition, it highlights the relevance of a closely observed and nuanced approach to analysing accounting in action, which is of significant importance to policy-makers and other social actors.

Keywords: Accounting, Colonization, Emancipation, Public Services, Nigeria


Introduction

Conventional accounting practice has often been portrayed as a neutral measurement technology. Yet critical research in accounting has concluded differently. For instance, research into accounting colonization has illustrated the important role of accounting in problematically shaping organisational life, colonizing organizations and deeply impacting the behaviour of associated actors (Broadbent and Laughlin, 2013; Campanale and Cinquini, 2016; Gebreiter and Ferry, 2016; Grossi et al., 2019). Accounting colonization is often articulated in terms of a crude instrumental compliance with negative consequences. For instance, critical accounting researchers have emphasised the coercive and regressive dimensions of accounting colonization in the governance, delivery and funding of public services (e.g., Laughlin, 1991; Broadbent and Laughlin, 1997; Dillard and Yuthas, 2006). Concurrently, some studies have shown that the functioning of (even) conventional accounting practices has emancipatory dimensions, including in relation to accounting colonization (Gallhofer and Haslam, 1991, 2003, 2017, 2019; Gallhofer et al., 2015; Oakes and Berry, 2009; Masquefa et al., 2017). Overall, little is known about the importance of contextual dynamics in theorising the actualities and potentialities of accounting functioning and change.

The present paper builds on the works of Gallhofer and Haslam (2003, 2017), Oakes and Berry (2009), Gallhofer et al. (2015) and Masquefa et al. (2017) in contributing to the framing of accounting colonization, relying on a nuanced analytical perspective on accounting colonization and its operationalisation in the weak accountability context of Nigeria. Nigeria, a former British colony, presents a useful context for examining the dynamics of both regressive and emancipatory accounting colonization, and for exploring the resulting implications for accountability in weak institutional settings (Nakpodia and Adegbite, 2018). As Africa’s largest market for goods and services, Nigeria presents an evolving public sector accounting system influenced by a mix of emancipatory practices and regressive (notably coercive) pressures.

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1 The paper follows the post-Marxist theorising of Gallhofer and Haslam (2017) such that ‘emancipatory’ has the meaning of tending to bring about ‘progressive’ change in terms of progressive interests, identities and projects. Emancipatory/repressive (or oppressive), progressive/regressive and positive/negative can be used interchangeably here (Gallhofer and Haslam, 2017).

2 Nigeria’s economy is one of Africa’s largest. Its growth and health is substantively dependent on the capital-intensive oil sector. This remains a ‘primary source of macroeconomic uncertainty’ (World Bank, 2014, p. 2). Regulatory uncertainties, apparent corruption/misuse of revenues, vandalism of pipeline networks, kidnappings and militant activity have restricted the potential benefits from oil production in recent years. This, and a fall in world oil prices, have contributed to an overall consolidated fiscal operations deficit of N1,513.1 billion in 2013 on actual revenue of N9,590.3 billion across government’s three tiers (Central Bank of Nigeria, 2013). All
The empirical focus of this paper is on two Nigerian public service organisations – A State Government (ASG) and a Central Federal Body (CFB). These two organisations show how the design and mobilization of accounting systems reflect a mix of the emancipatory and the regressive (the latter often coercive). We illustrate how, during implementation, both the emancipatory and regressive dimensions of the accounting design can be transformed vis-à-vis what might be termed a devious compliance. The latter can, notably, undermine the instrumental and colonizing potential of conventional accounting and help shield the incumbent interpretive frame. For example, in the ASG case, we show that the conventional accounting practices of cascading strategic planning and budgeting across tiers of government – from the central government, through state and local levels\(^3\) – should have implemented the ‘new’ interpretive frame for development goals, but due to capacity issues and contextual interaction around these, the (problematic) instrumental rationality of conventional accounting did not materialise. In contrast, in the case of CFB, we show that conventional accounting practices were designed to provide a level of freedom and flexibility by attempting to protect the budget from political interference. While this had emancipatory potential, instrumental compliance did not occur as intended due to poor governance arrangements that allowed recording of expenditure to effectively over-ride ring-fenced constraints. Thus, the paper documents the co-occurrence of two contrasting cases of substantively emancipatory and regressive accounting colonization, constituting a missing narrative amongst the burgeoning attempts to theorise accounting colonization.

The rest of this paper is structured as follows. First, the paper develops a framework of accounting colonization and emancipation. Then, it presents its methodology. Next, the analysis of the two case organizations helps to develop and deepen the theoretical framing of accounting colonization. Finally, the paper presents a discussion of its findings and some concluding remarks.

**Beyond Coercion and Oppression in Theorizing Accounting Colonization**

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\(^3\) Nigeria has three tiers of government at central (federal), state and local (council) levels.
The colonizing of organizations can have deep effects on the behaviour of associated actors. Colonization through accounting is often seen as a problematic coercive/regressive process (Broadbent and Laughlin, 2013). Yet, its impact can be complex and indeterminate (Laughlin, 1997; Oakes and Berry, 2009; Masquefa et al., 2017). Drawing on data from a multiple case study of the further education sector, Oakes and Berry (2009) offered a framework for understanding accounting colonization. This framework recognised accounting’s colonizing potential as part of (problematic) coercive/regressive processes. However, Oakes and Berry (2009, p. 371) also proposed that the richness and diversity of accounting colonization indicates that “a more complex theorization…is required than that provided through a systems oriented interpretation of Habermas’ inner colonization of the lifeworld”. Gurd (2008) also noted that seeing accounting colonization as simply negative and as coercive/regressive does not delineate sufficiently between colonization, evolution and schizoid cultures whereby different values and cultures co-exist in an organization.

Oakes and Berry (2009, p. 370) voiced a number of criticisms of the conception of accounting colonization dominating much of the literature. First, they criticised the dualism leading to a ‘representation of accounting colonization in the social field as a dichotomy of coercive/regressive colonization or resistance, rather than representing it as a continuum’ (cf. Gallhofer and Haslam, 2003). Second, they criticised a perceived over-emphasis on scientific methods in measuring colonization, leading to a reductionist and impoverished notion of colonization. Third, they queried the notion that accounting colonization is necessarily linked to a problematically coercive and regressive process. This assumption is itself problematic and has far from an axiomatic status, as others have suggested with reference to developing countries such as Nigeria (Wallace, 1990; Uche, 2002). Rather, even coercion and forced change does not necessarily result in negative accounting colonization; conversely, negative accounting colonization can occur for reasons other than coercive institutional processes and controls. In short, Oakes and Berry’s (2009) framework is based on a conceptualisation of colonization using two axes, namely ‘form of colonization’ and ‘behavioural response’ (see Figure 1). From this, mock obedience results in changed behaviour without a change in ideology, while real obedience results in a change in both behaviour and interpretive schemes.

**Figure one: Oakes and Berry’s (2009) Accounting Colonization Framework**

<table>
<thead>
<tr>
<th>Behavioural Response</th>
<th>Coercive</th>
<th>Mock obedience</th>
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4
<table>
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<tr>
<th>Form of colonization</th>
<th>Real obedience</th>
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<tbody>
<tr>
<td>Instrumental</td>
<td>Devious compliance</td>
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<tr>
<td></td>
<td>Dialogic compliance</td>
</tr>
<tr>
<td>Discursive</td>
<td>Discursively pathological</td>
</tr>
<tr>
<td></td>
<td>Discursively benign</td>
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</tbody>
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Source: Oakes and Berry (2009)

This framework can be seen to represent accounting colonization in terms of points on a continuum, paralleling Gallhofer and Haslam’s (2003, 2017) theorizing of emancipatory accounting as a richer and more complex phenomenon, beyond the binary distinctions at the heart of much of the literature (see also Gallhofer et al., 2015). There is still a continued recognition of the potential relationship between colonization and coercion, and there is the suggestion that coercion and repression are important aspects of colonization. But does this framework resonate with some studies in the general area of accounting colonization that hint at the possibility of forms of colonization that are not straightforwardly coercive? Power (1991), while noting that the professional accounting education and examination process can be both constraining and enabling, also articulates that colonization, if it may result in a change to interpretive schemes, is not necessarily simply coercive in a negative sense. The simplicity of elaboration in terms of problematic coercion is also indicated by Jones and Dewing (1997), who articulated how an accounting intervention engendered change, enabling control not only by UK health managers but also by clinicians who resisted colonisation but identified with the changes. Concurrently, Jones and Dewing (1997) emphasized a repressive outcome in the reluctant acceptance of accounting amongst participants in their research.

Oakes and Berry (2009) highlighted that colonization can be chosen by participants in a process when it is deemed positive (see also Laughlin, 1991). However, consistent with seeing absorbing groups as sometimes having colonizing potential and even intentions as well as with seeing colonization as sometimes happening indirectly (Broadbent and Laughlin, 1997), Laughlin (1991, p. 220) emphasized that even this ostensibly consensual evolution could become ‘unpredictable and sometimes seemingly uncontrollable’ and ultimately engender a shift to negative, and coercive, colonization. Nonetheless, Oakes and Berry’s (2009) framing gives more emphasis to the view that colonization can be seen as something other than negative and regressive. It delineated the notions of instrumental colonization and discursive colonization. Instrumental colonization is seen to be realised through incentives or propaganda,
rather than enforcement, and results in either devious or dialogic compliance. Devious compliance results in changed behaviour without a change in interpretive schemes. Dialogic compliance leads to changes in both, if it is acknowledged that challenges to colonization may still emerge periodically. Discursive colonization occurs due to discourse: it is seen to be benign when it results in extensions to democratic processes in accordance with Habermasian communicative action and non-incentivized change. Discursively, pathological colonization arises from ‘undesirable forms of ideological power’, which may be seen as leading to the development of a kind of false consciousness (Oakes and Berry, 2009, p. 374). It should also be noted that, in this view, absolute resistance may also be a behavioural response to the forms of colonization (Oakes and Berry, 2009). Both instrumental colonization and, particularly, discursive colonization, can be seen as critical reflections on the overly mechanistic and simplistic use of the notion of colonization in prior literature.

Berry and Oakes’ (2009) framework is therefore useful in opening up the potential for colonization to be more positive. The positive potential of accounting has also been explored in different areas. It has been discussed in the public sector context, where control may be much more proactively involved beyond merely colonization through institutional processes of coercive control represented by diagnostic systems in the form of budgets and performance management arrangements (Ferry et al., 2017). It has also been a theme in management accounting research (Ferry and Ahrens, 2017), where coercive control and enabling control have been recognised as intertwined with coercive control having been used in enabling ways through characteristics of system use (Ahrens and Chapman, 2004) and characteristics of processes (Wouters and Wilderom, 2008; see Masquefa et al., 2017).

The enabling properties of accounting were similarly recognised by Dillard and Roslender (2011) in their reflections about taking pluralism seriously. Also Gallhofer and Haslam (2003, 2017), Gallhofer et al. (2015) and Masquefa et al. (2017) emphasized the significance of the emancipatory dimensions of accounting and notions of accounting becoming more emancipatory (as well as the opposite) in social and organizational processes. Gallhofer and Haslam (2006) suggested that accounting could play a positive and emancipatory role in the

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4 Gallhofer and Haslam (2017) follow, in relation to democracy and communication, the post-Marxist agonistic approach of Laclau and Mouffe rather than the deliberative approach of Habermas, but they point out that in practice an attempt to realize substantively equivalent aims to those of Habermas could be reflected in agonistic democratic communication.
context of globalization vis-à-vis, for example, the need to address supranational democratic deficits arising from globalization. Their work reflects that two of the key tenets of critical theory are transformation and emancipation. From Oakes and Berry (2009), Gallhofer and Haslam (2003, 2017), Gallhofer et al. (2015) and Masquefa et al. (2017), it follows that accounting colonization need not be always viewed pejoratively: it could lead to more positive effects from a critical theoretical perspective. A more nuanced theorising is suggested whereby accounting is understood at any given moment and in any place in terms of a bundle of emancipatory and repressive forces that can be developed in contextual interaction so that accounting could become more as well as less emancipatory (Gallhofer et al., 2015; Gallhofer and Haslam, 2017). In this regard, and within a framing of critical accounting, Masquefa et al. (2017) explored micro-organizational processes of accounting change and indicated pathways to a more ‘enabling accounting’ (‘enabling’ indicating ‘emancipatory’). Gallhofer and Haslam (2017) pointed, consistent with the above, to a new pragmatism in relation to the emancipatory accounting construct. In relation to contextual interaction, Gallhofer and Haslam (2017) articulated how shifts in elements of accounting (notably accounting’s content, form, usage and aura), in interaction with shifts in wider forces, can engender more (or less) progressive outcomes through accounting’s functioning (see also Gallhofer and Haslam, 1991; the ‘elements’ resonate with the theorising of Oakes and Berry, 2009). More generally, this points to the importance of appreciating contextual dynamics for our case analyses.

Mobilising the suggested nuanced theoretical perspective, the paper explores the two organisational cases in Nigeria to examine the extent to which designs for accounting change and accounting colonization can be absorbed through a devious compliance/implementation that deflects new interpretive schemes. Next, the case study methodology is presented.

**Methodology and research design**

The present study sought to flesh out the framing of accounting colonization through focusing on two case studies. The Nigerian public sector presents a rich empirical site to explore accounting colonization because it requires balancing different coercive and more enabling demands, thus raising important issues about accounting colonization’s character (Amaeshi et al., 2016). Consistent with prior research on Nigeria, and with case study research in accounting more generally, the case study approach adopted by this paper helped to contextualise how accounting colonization is operationalised in an emerging capitalist economy (Amaeshi et al., 2016; Cooper and Morgan, 2008). The case study approach offered the possibility of an
intensive exploration of the dynamics and experiences of accounting colonization in the context of specific organisations (Amaeshi et al., 2016). Thus, the two case studies facilitated an in-depth appreciation addressing the theoretical framing’s dimensions. One of the case organizations was the government of one of the 36 states that make up the Federal Republic of Nigeria. In order to preserve the organization’s anonymity, it is simply referred to as ‘A state government’ (ASG) in this paper. The other case organization is a key body at the central administrative level of the federal state, which is simply referred to as a ‘central federal body’ (CFB) in the paper.

One of the researchers was directly engaged with the field of Nigerian public sector organizations. The selection of the two case organizations was based on a considered theoretical sampling approach. From several possibilities, these two organizations were selected because they provided insights into accounting use and accounting system processes in public sector reforms at both the national and state levels in Nigeria. Importantly, the accounting designs of the two case organizations were different from a colonization/emancipation perspective, therefore providing potentially contrasting cases. Access was available to both case organizations through the public financial management-based work that one of the researchers was involved with. This research thus benefited from insights from a cross-section of senior staff who freely discussed the strengths of weaknesses of the system design and its implementation from their perspectives as they grappled to make things work. Workshop discussions around public financial management were conducted between delegates from the organisations under study and the lead researcher in small sub-groups that were then fed back and discussed with the broader group. At least four hours of workshops per day took place.5 Workshops of this kind, while in some respects inevitably an artificial environment, have the advantage of getting multiple perspectives on a topic in real-time and can therefore facilitate probing further across more than one expert. As there can be bias introduced by a dominant member, it was important to utilise sub-groups and then broader discussions. In addition, data was triangulated with a substantial amount of documentary material.

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5 This was alongside three hours of taught sessions, the public financial management-based work including the delivery of study programmes to senior staff of the public service organisations focused upon (among others).
Data was collected on the experiences and behaviours of public administrators, including accountants, auditors and other professionals, at these organizations. The two organizations provided contrasting perspectives on accounting, accounting colonization and behavioural responses.

For both case organizations, interactive workshops were delivered as part of this project which covered in-depth discussion of the following: governance; financial planning; financial decision-making; financial monitoring and control; financial reporting. Data was collected from eleven delegates during May and June 2008. The delegates included senior officials with responsibility for financial management at ASG, including special advisors, permanent secretaries and both the State Accountant General and State Auditor General of ASG. At CFB, data was initially collected from twenty senior administrators, including accountants and other professionals, during a two-week study programme in September 2012 and from a further sixteen administrators during a week-long study programme in October 2013. The data collection sought to identify, analyse and evaluate public financial management and governance practices that would support capacity and strengthen institutional building. The workshops were used as the context for collecting in-depth and varied responses consistent with delegates’ reflection on the roles of accounting and financial management in CFB. This facilitated the collection of substantive research data.

Data was collected from delegates with their approval through semi-structured discussions during workshops. This covered a range of themes around the politics of planning, budgeting and reporting processes involving various stakeholders. For example, it addressed constraints to strategic and accounting control including the level of bureaucracy around channels of authority and administrative bottlenecks, the extent to which the funding provider could prescribe or control financial planning and management activities, whether financial resources could be deployed with flexibility and the speed with which decisions on the use of financial resources could be taken. They considered how accounting was implicated in identity issues in terms of whether the organizations felt part of the wider government framework and had the opportunity to challenge decisions taken by funding providers. They also explored whether accounting had taken over practices, whether adhering to the budget took primacy over other issues, whether there were concerns around the accuracy of accounting numbers, whether there was trust in the information provided and whether there was too much or too little accounting information with which to support decision-making. Further, they addressed the positive
experiences of accounting regarding the extent that accounting information helped the organization achieve its objectives and was the basis for decision-making. Furthermore, they addressed such areas as managerial ambiguity towards accounting in terms of whether accounting information was neutral, trustworthy or subject to manipulation, as well as faith and concern with accounting at the level of individuals, and uncomfortable associations of accounting with ambivalence in the role of managers.

Data was also collected from publicly available documents and wider engagement activities. This included governance, budgeting and performance management documentation as well as documents from the media concerning the case organizations. For reliability purposes, this secondary data was used to help triangulate findings. And the contextual background of sources was taken into account in terms of how this may have affected the views indicated. For example, with regards to ASG, the documents included papers prepared as part of the EU funded Support for Reforming Institution Programme (EU-SRIP) research project. This project’s objectives were to identify, analyse and evaluate public financial management and governance practices in order to create possibilities for improved financial management and, ultimately, governance. More broadly this was related to the later Public Expenditure and Financial Accountability (PEFA) assessment. PEFA is a relatively tick-box based assessment that checks certain technical accounting practices are in place, rather than the effects of that accounting on behaviour. Whilst our study focused on the latter, the PEFA assessment was nevertheless able to help corroborate or refute certain aspects of our enquiry, facilitating our search for further evidence and thus helping to provide a more rounded picture. The primary and secondary data used in this study were both employed to enhance insights into the design and implementation of the accounting systems.

Data from documents and workshops were analysed drawing upon the framing of writers on emancipatory accounting and accounting colonization, articulated initially around the themes identified by Oakes and Berry (2009): these are the levels of faith in accounting, negative associations of accounting, and accounting’s impact as a colonizing force. The data analysis concentrated on a relatively small number of themes from the literature and those that our reading of the data had sensitised us towards. Important themes included design and implementation and, in particular, instrumental compliance, and how this could come to be devious compliance. We preferred this form of analysis to a formal bottom up/grounded theory coding process. This is because we had, as part of our wide-ranging prior discussions and
readings, a fairly developed idea of what we might uncover – while also trying to be open to the unanticipated. From the data accumulated in the categories, it was possible to draft a narrative focused on the coercive and emancipatory aspects of system design and implementation. In the findings section below, we used both semi-structured discussion extracts and secondary data to discuss our analysis of how accounting can be both colonizing and emancipatory.

**Findings and Discussion**

**Context of the analysis**

Nigeria is a federal republic. Under its 1999 Constitution, there are three government tiers: federal (or central), state (36 states, plus the Federal Capital Territory) and local (774 local authorities). The federal government is based in the capital city, Abuja, and has responsibility for policy coordination, discharge of national functions and macroeconomic management. States are self-governing entities with their own executive councils and legislative houses. Local authorities exercise their responsibilities within the scope of legislation passed by states and, as such, are subject to considerable control by state governments. The collection of some taxes, including personal income tax, is state governments’ responsibility. The federal government collects value added tax. Revenues collected by all government levels are paid into the consolidated revenue fund\(^6\): disbursements to the three government levels are then made using a funding allocation formula determined by the National Assembly. It is from this contextual understanding of the public sector governance framework that we proceed to analyse our data on the two organisational cases vis-à-vis accounting colonization.

**Evidence from case study CFB**

CFB is a federal government organization in Nigeria, which was created under the 1999 Constitution. Its role is to uphold a strong and independent courts system for Nigeria, integral to the apparatus of a democratic state. As part of this role, the 1999 Constitution provided for the judiciary’s financial autonomy. CFB has direct funding status: constitutionally, it can appropriate its funding from federal government and is then responsible for disbursement of financial resources to the heads of the different federal and state courts across Nigeria. These include the superior courts of record, including the Supreme Court, the Court of Appeal, the

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\(^6\) Section 162(1) of the 1999 Constitution provides for proceeds from income tax paid by personnel of the Federation armed forces, Nigeria Police Force and certain federal government ministries to be held outside the Federation Account.
National Industrial Court, the Federal High Court and the State High Courts. Both revenue and capital funding for the superior courts is disbursed from the Federation’s consolidated revenue fund and the respective consolidated revenue fund of each state. Revenue funding for inferior courts of record or ‘other courts,’ including Magistrates Courts, Customary Courts and Sharia Courts, is provided by state governments.

Funding of courts in Nigeria depends on their court of record category as either superior or inferior. The 1999 Constitution at Sections 84(2) and 84(4) provided that, for superior courts, revenue and capital funding should be disbursed from the Federation’s consolidated revenue fund, which gives these courts direct funding status. State governments could provide additional finance to state high courts and to inferior courts of record from their own resources. However, regardless of fund source, the courts funding system had two specific attributes (Azinge San, 2013; Yusuf, 2014; Ibingha, 2015; Oyesina, 2015). First, as per Section 81(3) of the 1999 Constitution, CFB appropriated financial resources and then passed them to courts. Second, this implied that a level of financial autonomy existed in the preparation and submission of an annual budget by CFB as the basis for transferring funding to the judiciary. In the 1999 Constitution, under Sections 81 (for superior courts of record) and 121 (for other courts), funding appropriated by CFB had protection with the aim of ensuring that financial resources were secured for and allocated to courts for ensuring their effective operation (Azinge San, 2013). In confirmation, a policy delegate noted: ‘...the constitution aims to protect the courts’ independence from outside interference such as from government and the politicians by providing appropriate funding’.

In principle, constitutional protection and financial autonomy promoted the judicial independence on which the delivery of effective justice was predicated: the judiciary should have been insulated from the executive’s influence and control. This protection indicated a relatively emancipatory role for accounting (Gallhofer et al., 2015), in the sense that CFB’s use of financial resources was, once centrally agreed, under its control. Given that the system was that financial resources were to be allocated by CFB to heads of different courts across Nigeria, this helped strengthen democracy and good governance through an independent, effective and efficient courts system, operating with financial autonomy (Oyesina, 2015). However, while the framework in operation suggested judicial independence and good governance, it did not ostensibly engender this emancipatory accounting in practice. For example, financial resources needed by the courts did not reach ‘the frontline’. The interaction
of accounting and the contextual factors of design and implementation (and the wider context of governance) precluded the emancipatory potential of accounting at CFB. In particular, requests for funding were usually late to materialise or released in a ‘piecemeal’ manner by the executive to CFB (Soniyi et al., 2015), creating a less than strong financial channel/gully for CFB and Nigeria’s judicial system (Yusuf, 2014). According to a workshop delegate (an Accountant officer): ‘...the judicial system does not always get the funding it is promised, and when it does come through it is drip fed bit by bit. The courts are therefore not a well-nourished child, and this weakens their ability to operate.’

At the state level, the problems were especially visible (Yusuf, 2014), with funding of courts at the state government’s ‘whims and caprices’ (Azinge San, 2013, p. 15). Partly this reflected the contemporary economic difficulties in Nigeria, but evidence from this study suggests that politicized decision-making and financial governance problems were also at least a contributory contextual dynamic. For one workshop delegate (a senior accountant): ‘…the state governments have a lot of power around funding arrangements, and there is undoubtedly varying levels of political interference across different states. Even within states there is often a hierarchy to the funding among the courts. So some courts may become more starved of cash than others, which will impact on justice being dispensed at different levels and geographical locations.’

The negative effects of the aforementioned problems were widely recognized by respondents. For instance, tangible consequences of budget limitations were most visible in capital funding shortages for buildings and equipment. In an account of a hearing in a typical Nigerian court, Omoniyi (2012) drew attention to the ‘hard backed benches that bore the ravages of dilapidation and neglect…[the]…door that is cracked in several places’. Yusuf (2014) similarly noted the ‘deplorable condition of many courts in Nigeria today’. These claims were echoed by a court estates administrator workshop delegate, who observed that ‘the infrastructure is poor. There is a lack of maintenance for buildings undermining the image of the courts as a place to dispense justice.’ Nevertheless, this bore no comparison to the federal superior courts of record and some of the state high courts that ‘enjoy[ed] exquisite and impressive architecture’ (Azinge San, 2013, p. 22) and funding shortages also did not appear to affect the Federal Ministry of Justice (Yusuf, 2014).
Furthermore, a lack of access to information and communication technology (ICT) was highlighted by judges in inferior courts of record, where having to maintain manual records impaired efficient dispensation of justice (Azinge San, 2013). This is corroborated by an ICT administration workshop delegate, who highlighted that: ‘...the use of computers is limited, and unreliable. Yes, the reality is that we fall back on to manual recording. This is relatively slow and laborious and difficult to analyse. Our time is therefore eaten up, and that means the whole legal process is lengthened with all the difficulties that entails.’ The general lack of technology funding in turn raised administration costs, further pressurising funding and restricting access to justice as legal practitioners looked to increase fees due to the lack of timely administration. More extreme were accounts of revenue funding shortages in many state high courts and inferior courts of record, where the ‘paucity of funds’ had engendered ‘years of abandonment and decay’ (Yusuf, 2014). An administration manager workshop delegate noted that, ‘basic stationery can, on occasion, be lacking...this is unprofessional and undermines the credibility of the whole system.’

Moreover, budget appropriation by CFB as a basis to transfer funds to the judiciary ought, in principle, to have provided for the separation of powers between the executive and the judiciary. Normative protection provided by the opportunity to access justice is critical for sound governance but was undermined by poor access to court services and, more generally, by unnecessary delays in judicial process (Yusuf, 2014). Failure to effectively fund CFB and the courts system had further implications for court administration. For example, the lack of access to court services engendered by delays undermined the criminal justice system.7 As noted by a senior accountant workshop delegate: ‘...the failure in funding only serves to undermine the whole operation of an effective justice system. People lose faith and so the fabric of society and doing business becomes more precarious.’

The court system was also exposed to corruption due to funding shortages and poor financial control (Azinge San, 2013; Iwuchukwu, 2014; Oyesina and Ogunbanke, 2014; Oyesina, 2015). This heightened the lack of confidence that stemmed from delays in the administration of, and the lack of access to, justice. Of note here was the view of a Senior Policy delegate, who argued that: ‘...it is not surprising given the funding problems that corruption plays a part in the justice

7. Those accused of crime could be held for long periods awaiting trial. Most Nigerian crimes went unreported and there was a general lack of faith and confidence in the courts system (Azinge San, 2013)
system. The perception from citizens is that bribes can buy your freedom. The system’s foundations are therefore seen as rotten.’ Many contextual features and dynamics may well have fuelled the prevalence of corruption and bribery in the judicial system, but the lack of governance and control appears to have been contributory for the Nigerian courts system. As highlighted by a Senior Policy workshop delegate: ‘...the lack of good financial housekeeping only adds to the image that the system is fundamentally corrupt.’

The foregoing demonstrates that while an effective separation of the executive and the judiciary predicated democracy and good governance, the role of accounting and other financial management practices around the budget estimates and budgetary control, cashflow arrangements, account coding, audit and the employment and use of ICT in these practices was important as part of the contextual dynamic. No doubt, the 1999 Constitution enshrined financial independence for the Nigerian courts system, which implied that the CFB was to appropriate and allocate financial resources without interference from federal or state governments. This indicated a potential for accounting to be more emancipatory (consistent with Gallhofer and Haslam, 2003, 2017; Gallhofer et al., 2015). However, in the case of CFB, emancipatory accounting dimensions, although structurally encouraged by funding independence, were constrained by practical factors such as the dynamics of funding, ICT decay and corruption. Furthermore, there was a repeated breach of the constitutional provision for CFB’s funding (Ibingha, 2015; Oyesina, 2015). In practice, the role of accounting and financial management was therefore more negative and problematically coercive than emancipatory, despite the possibilities offered by the constitutional basis for courts system funding. This conclusion was corroborated by workshop data, as highlighted by an Accountant officer: ‘...the constitution guarantees us the funding, but in practice it is not getting through...The way accounting is administered is hampering justice.’ Azinge San (2013, p. 16) also pointed to treatment of the judiciary ‘as an appendage of the executive arm’ with appointment and removal of judges ‘the subject of political theatrics’.

The failure to ensure the flow of funds from federal and state government to CFB was an ongoing problem but, notwithstanding, accounting in practice raised further difficulties vis-à-vis the narrow theses of colonization. Manifestations of accounting numbers in practice often yielded doubts as to their sufficiency, reliability and quality (Carter and Mueller, 2006; Oakes and Berry, 2009). This appeared to have been the case at CFB, with evidence of lack of faith in accounting as noted by a payments administrator delegate, who highlighted that: ‘...what is
budgeted for is not always available in cold hard cash.’ In other words, staff were emotive as they lost faith in the accounting estimates coming to fruition to deliver services. Furthermore, the issues concerning accounting’s role may have been due to the piecemeal release of financial resources and, at least partly, due to corruption’s relative prevalence. It may also be attributed to steering media design, which was almost always constitutive (Broadbent et al., 1991; Power and Laughlin, 1996), in that the technical expectation was for funds to become cash if estimated for in the budget. Coding and internal control requirements imposed by the federal government were also seen to place significant restrictions on the uses to which accounting could be put. As a Senior Accountant delegate highlighted: ‘...the accounting codes classify how we spend money, and audit arrangements check it goes in those areas. So, the freedom we have in the constitution for our budget has chains attached.’ In other words, the rules were constitutive in that they gave meaning to how things should be done. This was colonising as the rules shaped the lifeworld in a way the federal government wanted rather than the organisation receiving the funds being enabled to move the funds to where they thought they could be best utilised.

Further, frustrations were deepened by the strongly hierarchical structure pervading decision-making within CFB, and exacerbated by the use of what were deemed excessive approval and authorisation controls at each hierarchy level. For instance, a manager highlighted in a workshop discussion that: ‘...the bureaucracy to get things approved is a slow and laborious process of going up the food chain for approval, which sometimes eats at the ability to get the job of the courts done efficiently.’ Furthermore, frustrations engendered disengagement with accounting’s usage, with planning and decision-making largely divorced from the accounting system. Accounting was perceived to: ‘...hamper decision-making, slow the process and even impact justice’ (Workshop discussion with an accounts manager). At most, delegates seemed to pay ‘lip service’ vis-à-vis accounting usage. For example, funds were not always approved on time to get work done in a manner ensuring the appropriateness of the functioning of the judicial process. Staff had to work around this.

Besides lack of faith in accounting, delegates raised other negative associations regarding accounting. Specifically, they suggested accounting was associated with corruption as noted by an accountant delegate: ‘...you hear stories of corruption...A hidden accounting playing out and undermining the system’. Indeed, it was reported that ‘allegations of judges collecting bribes before granting bail to accused persons had become rampant’ (Azinge San, 2013, p. 42). The levels of corrupt behaviour partly reflected CFB’s underfunding, as staff were prepared to
accept bribes as they thought they were not always paid enough and there were insufficient resources in the system to challenge such practices with a low risk of being caught. Lack of faith in accounting, problems with the accounting system, and reported frustration with internal controls in the accounting system were also considered in terms of key contextual dynamics contributing to the failure to address this particular issue. Forms of accounting functioning in practice at least seemed to be implicated as one of the contextual factors/dynamics here for those consulted. The ‘lip service’ highlighted above could reflect, in at least some cases, such devious behaviour.

The chronic lack of funding was typically referenced in the view that the accounting and financial management practices had deleterious effects on CFB’s operations, as a senior accountant delegate pointed out: ‘…when we can get budgets in place for a sustained period it can have a positive effect, but this is difficult and weakens our operations’. For Azinge San (2013, p. 34): ‘low budgeting leads to poor performance of judicial officers in dispensation of justice. As a result of the lack of necessary amenities in the court rooms, cases allocated to courts…are not disposed of on time which is a denial of access to justice’. Thus accounting not only became negatively associated with a lack of funding but, importantly, undermined CFB’s central aim as the restrictive nature of the accounting system at CFB was seen to at least partly preclude the delivery of justice. It was reported by delegates that the accounting system did little to promote the effective and efficient functioning of a justice system irrespective of its funding. As a Senior Manager delegate remarked: ‘…the accounting system primarily focuses on the inputs, not what outputs or outcomes are achieved’.

So, in terms of Oakes and Berry’s (2009) framing of accounting colonization and the theorising of accounting’s emancipatory dimensions by Gallhofer and Haslam (2017), CFB’s approach to the use of accounting appeared to have the potential to render accounting more emancipatory. However, lack of faith in accounting and negative associations of accounting in terms of constitutive steering media, the association with corruption and the perception that accounting did little to achieve CFB aims, altogether indicated that there was no real commitment to the accounting system. Behavioural responses to accounting mostly reflected Oakes and Berry’s (2009) concept of devious compliance: there was evidence that behaviour in CFB and in courts had thus changed in response to accounting steering media use. However, continuing criticism of the perceived failure to adhere to constitutional funding arrangements and a lack of faith in accounting engendered little evidence of any changes in interpretive
schemes. Importantly, the contextual interaction with broader problems of governance drove the behavioural response to accounting usage, and the potential for a more emancipatory functioning that might have arisen from this approach to budgeting was suppressed.

Problems with operational design and implementation also impacted on behavioural responses to accounting’s use. Accounting colonised the system in terms of where funds had to be employed. However, once the funds were in place and a staff member present, that staff member could be put onto various duties other than those originally planned. The underdevelopment of accounting systems and financial management practice meant accounting colonised the system, but potentially had a more limited impact on the actual operational behaviour of many of CFB’s public administrators as the input was not linked to outputs or outcomes. A manager delegate reported that although ‘accounting had taken over’, accounting’s impact was seen to have been absorbed, to a considerable extent, by senior and middle level finance staff. Other disciplines were largely unaffected by accounting. As with the findings of much empirical research on accounting colonization, behavioural change did not appear underpinned by changes to interpretive schemes. Indeed, the manager delegate continued to highlight that: ‘...financial resources are allocated to operations and this could affect how the operations are conducted...but the operations then run themselves...the budget is set but it does not necessarily link effectively to the operations’. In terms of Oakes and Berry’s (2009) typology, this reflected devious compliance. However, this behavioural response was driven by weaknesses in implementation and the wider context of poor governance. Any perception of an accounting ‘takeover’ was in nominal terms only. Underdevelopment of accounting and financial management meant that, in practice, many budgets and accounting procedures that were meant to reflect and support operations and activities bore little relation thereto.

In summary, the case of CFB showed that accounting’s apparently substantive emancipatory potential was seriously constrained and substantively negated by other contextual dimensions and dynamics (see Gallhofer and Haslam, 1991; Gallhofer et al., 2015). Matters of operational design and implementation drove a behavioural response to accounting: any emancipatory and, indeed, negative colonizing potential of accounting usage at CFB was mitigated by these factors. These contextual factors, working together, contributed to negative developments that were consistent with most accounts of accounting colonization in the literature, with aspects of
an instrumental version met by devious compliance (Oakes and Berry, 2009). The CFB case also reflected the richness and diversity offered by Oakes and Berry’s (2009) framing of accounting colonization and the theorizing of co-existing emancipatory/repressive dimensions or forces of accounting (Gallhofer and Haslam, 2003, 2017; Gallhofer et al., 2015). The absolute binary distinction of negative coercion versus resistance pervading much of the literature does not appear to summarize this case: rather, an intermingling of actually and potentially emancipatory and repressive forces (Gallhofer et al., 2015) was appreciated. Crucially, contextual interaction appeared to affect the emancipatory dimensions of accounting. These contextual interactions included the precise design of any accounting intervention and the manner of its implementation. Furthermore, the wider context of governance was also of importance. The case of CFB suggested that failures of design, implementation and governance can affect the extent and nature of accounting colonization and the behavioural responses thereto.

**Evidence from case study ASG**

ASG was the government of a state located in a relatively poor area of northern Nigeria. Administratively, it comprised almost twenty local authorities. The state’s economy is primarily agrarian, with most of the population engaged in subsistence farming. Over 80% of its population are classified as poor (National Bureau of Statistics, 2005). Fiscally, ASG depended largely on transfers from the federal government, which accounted for almost 85% of ASG’s expenditure (Eze and Olabimtan, 2010). Nigeria’s federal system of government was reflected in the delegation of considerable fiscal and financial management responsibility to the state level. As per the 1999 constitution, states were self-governing entities responsible for raising and collecting a large proportion of tax revenues. States were also responsible for planning, controlling and reporting on the use of financial resources disbursed to them from the Consolidated Revenue Fund.

The 1999 Constitution also set out requirements for each state to maintain a Consolidated Revenue Fund, produce and enforce financial regulations, prepare a budget, authorize its

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8 These contextual factors were highlighted in reports and opinions of commentators: these views related to problems of design and implementation in the wider context of weak governance and included the limited and piecemeal release of funds, corrupt practices, excessive approval and authorisation controls at each level of CFB’s substantial hierarchy, design of steering media as constitutive, whereby coding and internal control requirements imposed by federal government were seen to place significant restrictions on accounting usages (hampering decision-making) and loss of faith in accounting.
spending and account for the use of financial resources. State government budgets had to be approved by the respective state executives and legislators: for ASG, this was the State House of Assembly. State budgets were to reflect an economic reform agenda called State Economic Empowerment Development Strategies (SEEDs). These SEEDs covered five-year periods. Again, at least in principle, accounting was to play a role in the delivery of such reforms. For ASG, the SEED was called the State Economic Reform Agenda (SERA) and laid out strategic economic priorities. Local authorities in the purview of ASG were to then use the SERA to produce budgets linked to Local Economic Empowerment Development Strategies (LEEDs).

In ASG, budgeting and financial planning was the responsibility of the Ministry of Budget and Economic Planning as highlighted by the Permanent Secretary for Budget and Economic Planning: ‘...this ministry coordinates all government budget activities.’ Activities ranged from the preparation of SEEDs to the compilation of detailed budget estimates from ASG’s ministries and departments. The state Ministry of Finance exercised responsibility for financial control and reporting in ASG. Within this ministry, the Office of the Accountant General of ASG was responsible for all state government accounting and internal audit functions. Members of staff with accounting duties across ASG were accountable to this office. The Office of the Auditor General undertook the audit of state financial statements and accounts.

This framework constituted at least partly a more positive accounting mobilization through agreed and meaningful social goals. The data from ASG reflected a combination of emancipatory and regressive dimensions (Gallhofer and Haslam, 2003, 2017; Gallhofer et al., 2015). Similarly, interaction with the broader context of governance and the precise manner in which accounting was used, rather than the use of accounting per se, appeared to drive behavioural responses. For instance, both emancipation and negative colonization appear to have been predicated on context, particularly that provided by governance. Difficulties that arose from governance and implementation precluded much of the emancipatory potential. Behavioural responses were driven by the interactions of accounting usage with these issues of governance and implementation: the form of any colonization was determined by interaction with context, rather than solely by accounting usage. Accounting ought to have been aligned with goals, objectives and policy aims. However, contextual factors shaped much of the emancipatory and colonizing dimensions. They also affected the form of colonization arising (Oakes and Berry, 2009). Thus, whilst the theoretical expectation, to some extent, was of a positive accounting mobilization, in practice there were problems. Specifically, there were difficulties in ensuring that financial resources reached ‘frontline’ public services like local
schools and health clinics. Another key criticism of the role of accounting and financial management at ASG was the lack of information that reached these services (Eze and Olabimtan, 2010).

Difficulties in ensuring that financial resources flowed to intended recipients appeared to reflect a deficiency in accounting mobilization. Despite the framework of financial planning and control established by, for example, the use of SEEDs, the failure to ensure that funds flowed to frontline services seemed to result from the lack of a comprehensive data collection system as well as a lack of reporting on resource allocation to these crucial service units. This was exemplified by the Permanent Secretary for Local Government Affairs, for whom: ‘...Nigeria in general and ASG more specifically do not have detailed statistics. A decision on whether to build a school and on how many children to fund the school to educate becomes more difficult. As a result, if we build a school in one village that has many children it may mean we build a school in a village that does not necessarily need one as a way to placate local politics. In other words, the allocation system is much more a political one than a rational one based on hard statistics and financial figures’.

These problems were exacerbated by other issues. For example, the Ministry of Budget and Economic Planning issued indicative budget ceilings to all parts of ASG although there was no evidence that these ceilings got State Executive approval. Substantial delays occurred in budget preparation, and approval was often only given after a new budget year had commenced. Little evidence was found of the development and application of a medium-term perspective: despite the five-year SEED and SERA, ASG still operated an annual budget system. Persistent and significant variances on budgeted versus actual expenditure engendered doubts as to the credibility and accuracy of the budget and financial planning. Some ministries’ variances in the period analysed by Eze and Olabimtan (2010) exceeded 50% of planned expenditure. However, this situation has to be appreciated in the context of national budgeting where ‘it is not uncommon that ministries may have to start spending against budget before it is approved...Given this situation, monitoring and control become very difficult’ (Workshop comments by the Director, Budgeting, Ministry of Budget and Economic Planning).

The transition to more emancipatory or negatively colonizing accounting functioning was contingent on matters of design, implementation and governance. Many attempts to strengthen the approach to financial management at state government levels foundered as a result of
contextual interaction with these factors. Nevertheless, financial data still played an important role. For example, in a speech to the State House of Assembly, the State Governor presented summarized ASG budget data, comparisons with prior year outturn and explanations of the financial implications of new policy initiatives. This information was also available to the public via the State House of Assembly.

ASG maintained a subjective budget classification system consisting of a one-line employee expenses category and twelve operating expense categories (Eze and Olabimtan, 2010). There was no provision for further disaggregation of any of these categories, although evidence from workshops suggested that: ‘...the classification and coding system is being developed, to some extent, to better reflect the institutional structures and requirements of ASG. These improvements include greater detail in both objective and subjective coding structures. However, this is very much a work in progress as one of many priorities. These more detailed reports against budget are therefore not as yet available to the public’ (Special Adviser, Budget and Economic Planning). This provided some evidence of positive accounting development. Concurrently, problems with the quality and timeliness of in-year budget reports were highlighted (Eze and Olabimtan, 2010). These were perhaps unsurprising given the lack of precision in classification. Responsibility for preparing budgetary reporting information rested with the Ministry of Budget and Economic Planning through returns from the Office of the Accountant General. Reports were prepared on a quarterly basis within six weeks of the quarter to which they related. This information was generally considered useful, notwithstanding some reported concerns about accuracy and timeliness. For the Special Adviser for Budget and Economic Planning: ‘...budget reports are useful. Even if the accuracy is not what we would like at least they provide a basis for discussion and constructive challenge. The aim should be to keep trying to improve the speed and accuracy of such reports’.

Difficulties in meeting the three-month deadline to prepare ASG’s annual financial statements were exacerbated by weaknesses in accuracy and the poor timeliness of management accounts: ‘Compliance with the deadline is a hard demand due to knock on effects from the weaknesses in the management accounting systems’ (State Accountant General). Consequently, ‘the Office of the Auditor General is challenged around external scrutiny and audit by the delays in compiling the annual financial statement’ (State Auditor General), hence ‘limiting the level of information available to the State House of Assembly [to whom the Auditor General’s audit report ought to have been submitted] on the financial management and execution of the
previous fiscal years’ (Eze and Olabimtan, 2010, p. 52). Again, then, there was a generally positive reception of aspects of an accounting change, albeit the need for considerable improvements was also highlighted. In terms of Oakes and Berry’s (2009) framework, there was limited evidence of colonization. Any change to interpretive schemes was mitigated by accounting’s interaction with contextual factors. There was little evidence of accounting as a negative coercive force: this suggests that any colonization, however limited, may have had other dimensions (Oakes and Berry, 2009; Masquefa et al., 2017).

Nigerian states could pass legislation empowering local authorities in their respective areas under the 1999 Constitution. It was for states to determine the distribution of funding to this third government tier. ASG had 17 local authorities, funding of which was provided by a State Joint Local Government Account into which transfers from federal government, allocations from ASG and internally generated local government revenues were paid. The system had a statutory basis but nevertheless: ‘Local governments do not receive firm and reliable information on annual allocations from the state government in advance of their own budget preparation process’ (Eze and Olabimtan, 2010, p. 33). Compounding this disjuncture was a perceived lack of audit oversight and monitoring of 66 autonomous government agencies (AGAs) and public enterprises (PEs), both of which were broadly similar to quangos in the UK. Both local authorities and quangos should have been audited by the Office of the Auditor General, although it was reported that this rarely happened. Again, emancipatory or negative colonizing accounting dimensions were predicated on context.

There was also criticism of aspects of the state’s approach to internal control. Financial regulations did not provide for the addressing of complaints about procurement processes. Non-competitive tendering was permitted under defined circumstances by financial regulations. However, justification for such practices was in practice weak or missing. Failure to maintain a single personnel database for all ASG employees meant a lack of a key payroll control. Risks were highlighted by an accountant delegate: ‘…the biggest areas of spend are salaries and supplies and services. There is always the risk of payroll abuses such as ghost employees as controls are not as strong as they could be. Procurement rules are weak, and even when in place the enforcement can be patchy. It is recognised that these areas need to be strengthened.’ In addition to perceived weaknesses in internal control, internal audit at ASG had perceived weaknesses. Internal audit coverage across ASG’s ministries and departments was very limited. There was evidence that many internal controls were not observed, with the State Auditor
General stating that: ‘Internal audit is in place but needs further investment to function effectively. Otherwise controls will continue to be breached. This is because if people know the service is not well resourced then they know that the risks of systems being weak are greater and the likelihood of them being detected for any abuses is smaller.’

Weaknesses in governance restricted the potential for accounting to be mobilized to support the achievement of goals, objectives and policy aims. ASG delegates reported a wide variation in the level of faith they had in accounting, which seemed, at least partly, to arise from the nature of different job roles (Oakes and Berry, 2009). For example, the Office of the Accountant General and the wider finance function across ASG considered accounting reliable and useful. The State Accountant General could therefore assume: ‘...personal responsibility for financial management leadership and advice for the State.’ However, the particularities of the form and nature of any colonization are not easily appreciated (Oakes and Berry, 2009). The interaction of accounting with contextual factors, particularly of governance, problematizes an attempt to straightforwardly articulate a negative colonizing effect. Any change to interpretive schemes and any behavioural responses to accounting are affected by this context. Also, views as to the reliability and usefulness of accounting may be over-confident. Elsewhere in ASG, there were lower levels of faith in accounting. Some delegates stated that they did not routinely engage with or challenge accounting. The poor precision and accuracy of accounting information may have been the reason for the lack of relevance and timeliness as perceived by some administrators in parts of ASG. As discussed above, many delegates were frustrated by the subjective budget classification system. This was reflected by the Special Adviser, Budget and Economic Planning: ‘Often some staff may just ignore the accounting numbers as they are considered not accurate. Even if they were accurate, by the time they get them they may no longer be relevant. The figures are also often at too summarised a level for their purposes. This is why we are looking at the budget classification detail’.

Despite such concerns, ASG delegates still seemed to place some faith in accounting. An approach to planning and decision-making was seen to emerge across ASG that did, at least partly, draw upon accounting. Notwithstanding the acknowledged importance of contextual interactions, this stronger commitment to accounting emerged for reasons other than coercion. Indeed, weaknesses in design, implementation and governance suggest that accounting would have had little scope to be coercive in this context. As per Oakes and Berry (2009), any colonizing effects of accounting at ASG may have emerged for reasons other than coercion.
Doubts as to the credibility and accuracy of the budgeting process (see above) did not always preclude a commitment to the use of financial planning. Commitment to the wider financial planning infrastructure, including the SEED and the SERA, were apparent. Further, accounting was regarded as having an important role in planning and monitoring achievement against plans by delegates. For example, the State Co-ordinator for EU-SRIP pointed out: ‘...staff do see the benefit in medium term plans and more accurate budgets. In fact, they are supportive of these things. It is just they can get frustrated with the existing system at times, and want more progress at a faster pace, which is understandable’.

ASG delegates associated accounting with some negative organizational functions or features including a lack of clear procedures for using non-competitive tendering and a failure to maintain a single personnel database. Some aspects of accounting and financial management practice were associated with corrupt behaviour. However, accounting was not seen as the pervasive technology reported in other empirical studies of accounting colonization (Broadbent et al., 1991; Dillard and Yuthas, 2006; Oakes and Berry, 2009). Many negative associations of accounting reported by ASG’s respondents were seen as reflecting its role in fraudulent activity, rather than in changing behaviours or interpretive schemes. Indeed, there was evidence of commitment to accounting and to the delivery of ASG’s policy aims and objectives through the use of accounting.

Apart from reporting negative perceptions around fraud and corruption, delegates stated that accounting’s limited utility meant, to a large extent, that it failed to contribute to the delivery of the SERA. The lack of a developed integrated financial management information system, minimal IT infrastructure, reliance on manual procedures, an accounting approach that was based almost exclusively on cash and delays in accounting reports meant that the commitment of many ASG public administrators remained largely unrewarded. For example, delegates reported that ‘frontline’ budget holders had limited access to monitoring information. Reports were provided some six weeks after the end of the period they related to. Timeliness was also affected by intermittent electricity supplies. Financial monitoring information must often be supplied by hard copy across considerable distance given the unreliability of the IT infrastructure. Nevertheless, accounting was perceived as important and there was a desire to use it in everyday practices. Furthermore, perceived inadequacies in funding levels and systems gave rise to some negative perceptions of accounting at ASG. For example, ASG respondents reported little confidence in the data regarding funding transfers from federal to state
government. Funding allocations from the federal level were accepted as a *fait accompli* of political consequence rather than as a result of a rational application of the accounting-based funding formulae. ASG delegates reported that the perceived organizational value of accounting was affected by a lack of robust data and frustrations arising from what was perceived as a largely arbitrary approach to funding allocation.

**Comparison of CFB and ASG**

Thus, ASG experienced many negatives in terms of accounting colonization but, by comparison, the paper has delineated aspects of more positive accounting mobilization regarding ASG’s agreed goals. The study has elaborated manifestations of aspects of accounting’s emancipatory dimensions in a variety of processes and contextual dynamics (Gallhofer and Haslam, 2003, 2017; Gallhofer *et al.* 2015). It is noted that these dimensions manifested for reasons other than the use of accounting *per se*. The behavioural responses to the use of accounting in both cases arose because of contextual interaction with the effectiveness (or otherwise) of the broader system of governance. Aspects of devious compliance (Oakes and Berry, 2009) existed at ASG as well as CFB, despite evidence of a commitment to the use of accounting being apparent at ASG. However, neither should be seen as an exclusive consequence of the use of accounting, nor should they be interpreted to arise as a result simply of negative coercive, instrumental or discursive colonization. Matters of governance, design and operational implementation regarding either emancipatory or negatively colonizing dimensions were important contextual dynamics, and more than mere caveats, to the system uses and system processes of accounting in both cases.

**Further Discussion and Conclusions**

Accounting is not a neutral technology, it has been mobilized, at least in effect, to shape and control organizational life and individual behaviour (Broadbent and Laughlin, 2013). This has often been seen pejoratively as ‘colonizing’ and as a medium by which imperatives for change can be imposed through coercive processes to negative effect (*e.g.* Laughlin, 1991; Broadbent and Laughlin, 1997; Dillard and Yuthas, 2006). From Broadbent and Laughlin’s (2013) interpretation of a Habermasian perspective, colonization occurs through accounting when instrumental action comes to dominate and displace communicative action. Technical systems, such as accounting, cease to be a means to an end, supporting the lifeworld: they are reified partly through their elemental properties in context, including their ‘aura’ (Gallhofer and Haslam, 1991; Gallhofer *et al*., 2015), rendering them in part ends in themselves. Instrumental
rationality through accounting, with the intention to influence or change interpretive schemes, is not a straightforward process when moving from design to implementation. On the contrary, there are a host of contextual dynamics that in practice can undermine original design intentions to influence and/or change interpretive frames during implementation. This is well-documented in the management accounting research literature (Ahrens and Chapman, 2004; Wouters and Wilderom, 2008) and the more critical accounting literature (Dillard and Roslender, 2011; Masquefa et al., 2017).

Nevertheless, at a more nuanced level, and drawing on Oakes and Berry’s (2009) framework, the cases discussed in this paper provide an interesting theoretical contribution to the literature on accounting colonization by showing that whether accounting system design is substantively negatively coercive, substantively emancipatory, or something like a balanced mix of the two, it can be absorbed in contextual dynamics so that behavioural responses are consistent with a devious instrumental compliance. In our study, CFB had an emancipatory dimension built into its design through statutory protection of the budget, but this could be undermined during implementation through contextual factors. The existing accounting system could be actually employed to absorb the intentions of the design and help redirect where funds could be channelled. On the other hand, ASG’s design was more negatively coercive in character in that it stipulated a regimented strategic planning and budgeting system from the federal level down to the state and local levels. But this was again subject to countervailing forces through contextual factors as the necessary capacity and data analytics infrastructure were not in place to substantively promote and support its implementation. As a result, there was instrumental compliance in producing the documentation and accounting records, but this was also devious in that it could not meet the potential hoped for and anticipated in the design.

Ostensible intentions, whether they are substantively emancipatory or substantively coercive and oppressive, may be broken or transformed on the rock (or perhaps more likely absorbed into the rock pool) of implementation through contextual dynamics. Hence, accounting has an immense potential to transform but this may not be realised. Instead, implementation of a design may involve devious compliance and other counter forces to absorb and negate the transformative force. Realizing an accounting potential in accounting system design requires a better understanding of the context and, importantly, negotiating at the nexus of design and implementation and in the reality of everyday practice. In the case of ASG, the absorption of the design changes was in the acceptance of the strategic planning architecture and its
embodiment in budgeting but with an implicit understanding that, at the local level, discretion continued to manifest, with the governance system not robust enough to track, monitor, report upon and punish or incentivize against deviations. The means of following best practice and budgeting had been more important than the ends. So, there was a change in behaviour, but not in the underlying interpretive schemes. In contrast, in the case of CFB, there was a breakdown of governance in the system. Here, there was also instrumental devious compliance and scarcely any change to interpretive schemes. This was because of a lack of faith in the system on the part of actors and the potential for circumventing constitutional arrangements, including through accounting. In practice, the budget was allocated to the department and the classification of expenditure could regiment what activities were done, absorbing or in effect taking away the promised emancipatory potential. Contextual dynamics at implementation constrained the new accounting system’s potential and countered its influence on interpretive schemes, whether due to substantive systems and governance failings at CFB or lack of penetration in everyday decision-making due to data infrastructure shortages at ASG. Instrumental devious compliance was also common to both cases. The design intention and potential for influence and/or change to interpretive frames was also evident in both cases. However, in both cases there was scarcely any change to interpretive frames. The potential was absorbed through the operations of the accounting system in practice and scarcely affected the activities of running state governments and dispensing justice.

As in previous studies, it is shown here that the use of critical theory can facilitate exploring, reflecting upon and understanding accounting’s role as a colonizing force in organizations and, in the process, can help counter its negative effects (Laughlin, 1987; Broadbent et al., 1991; Gallhofer and Haslam, 2003).

When viewed from a Habermasian perspective, through the lens of Broadbent and Laughlin (2013), accounting colonization is seen as a process by which steering media are used as a vehicle for the needs and values of a technical system that comes to displace those of the life-world. Instrumental reasoning becomes the dominant logic by which organizational life is shaped and controlled. Broadbent et al. (1991) and Broadbent and Laughlin (2013) note that accounting has a particularly strong colonizing potential because it is a constitutive, rather than a regulative, steering media, and also because its practices and image can scarcely be critically understood or penetrated by society (see Gallhofer and Haslam, 1991). From a Habermasian perspective (as mainly interpreted in the accounting literature), colonization is negatively
coercive and impacts negatively on the lifeworld. Constitutive steering media, and the instrumental action they underpin, fail to replenish the lifeworld as successful communicative actions do. They destroy and impoverish the lifeworld as they come to constitute rather than regulate human behaviour. Much of the Habermasian-influenced research on accounting colonization emphasizes how conventional accounting practices have negative associations in this context (Dillard and Yuthas, 2006; Gurd, 2008; Broadbent and Laughlin, 2013).

As a theoretical contribution, this paper deepens the understanding of the constructs of accounting colonization and emancipatory accounting. The prevailing Habermasian perspective on accounting colonization has been grasped and reformed via engagement with and application of a typology provided by Oakes and Berry (2009), which reflects appreciation of a greater richness and diversity of the effects of accounting than that provided by the Habermasian concept of colonization as applied in accounting. The perspective has also been problematised and transformed via the appreciation of works on emancipatory accounting (as articulated by Gallhofer and Haslam, 2003, and developed in Gallhofer et al., 2015; Masquefa et al., 2017; Gallhofer and Haslam, 2017).

We have indicated that what could, in terms of a critical perspective, appear to be a design for negative colonizing effects could instead, in the process of implementation, yield merely instrumental compliance in document completion and devious compliance in actual use of the budget information in the contextual dynamics of the case. Conversely, what appeared to be a design promising emancipatory impact through statutory protection of the budget, in the implementation process yielded an instrumental compliance in budget allocation but devious compliance in redirecting funds to other activities. Thus, accounting exhibited a mix of emancipatory and oppressive dimensions moderated in the contextual dynamics (see Gallhofer and Haslam, 2003, 2017; Gallhofer et al., 2015). The functioning of accounting as a negative colonizing force here was seen to arise for reasons partly other than coercion. Following Oakes and Berry (2009), processes that can be substantively characterized as accounting colonization need not be considered in terms of an absolute binary distinction between negative coercion and resistance or between negative and positive functioning. Indeed, it is far from axiomatic that accounting colonization through this lens should always be linked in an absolute way to negative processes (Masquefa et al., 2017).
Thus, developments in technologies of public financial management and accounting usage to shape organisational life and control individual behaviour should not be seen simply as negative. The richness and diversity of actual and potential trajectories of even conventional accounting and its usage point to a need for a more nuanced understanding by academics, policy-makers and practitioners intent on moderating accounting’s impact for progress - reflecting not only accounting’s potential in design but also that potential in implementation.

Finally, it should be noted that whilst the research approach adopted by our paper has significant strengths, including that it allowed us to draw on rich data from senior accountants, auditors and administrators who had a profound knowledge of financial management at our case organizations, it also has limitations. For example, it should be noted that the views and voices of other stakeholders in our case organizations, such as taxpayers, frontline service providers, and the users of these services are not directly reflected in our data. Future research could give more direct consideration to this wider range of views and voices.
References


