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## **Accounting and Participatory Governance for Public Sector Hybridity**

### **Abstract**

This chapter unpacks the participatory governance (PG) as one of the essential elements of hybridity and considers the role accounting plays in this. First, the development of the participatory agenda is reviewed, reflecting on how governments have moved from the mere procedures of representative democracy towards a deliberative model of empowerment and citizen participation. Further, the chapter presents the forms of accounting that serve social justice and ensure democratic legitimacy and effectiveness, as well as the challenges of each form. With minor exceptions, most of the accounting tools reviewed are, in practice, unable to fulfil their promise as deliberative tools for PG. The chapter addresses the presented challenges through alternative perspectives on the formation of accounting tools, including emerging discussion of dialogic accounting, pluralism and multiple values. These different perspectives together facilitate critical reflection on how different forms of accounting can progress to serve PG for public sector hybridity.

**Keywords:** Accounting, Participatory Governance, Hybridity, Public Sector

## **Introduction**

Hybridity has become an indispensable part of public sector development in recent decades. As such, there is a need to better understand the governance complexity involved in expanding organisational boundaries, multiple-values creation and collaborative processes among multiple actors (Grossi et al., 2021; Grossi & Argento, 2022). Public sector hybridity can be seen as ‘the interaction among public, private and civil society via distinct modes of ownership, parallel but often competing institutional logics, diverse funding bases and various forms of social and institutional control’ (Vakkuri et al., 2021, p. 2). In this sense, the more complicated the systems of governance (Grossi & Argento, 2022), the more hybridisation we observe, and this necessitates thought-provoking empirical research on the interplay of private, public and civil activities across different domains (Vakkuri et al., 2021). Yet, a deeper understanding of collaborative efforts is still in high demand when we think of public sector hybridity and the role of civil society (Vakkuri et al., 2021). This chapter addresses this demand by discussing the development of participatory governance (PG) and the role played by accounting in this development.

This discussion is interesting for two reasons. First, the relationship between PG and public sector hybridity remains relatively unexplored in the literature. I claim that PG becomes essential to public sector hybridity in addition to mechanisms of ownership, goals and institutional logics, funding schemes and forms of social and institutional controls. PG requires asking ‘how hybrid activities and organisations combine the wishes of their multiple masters in value creation’ (Vakkuri et al., 2021, p. 3). Specifically, PG progression ensures consideration of citizens’ engagement and civil society interplay for value creation and allows a general understanding of how hybridity occurs in relation to general public. PG has become a popular concept for any public sector initiative where many voices of actors are important (Hertting & Kugelberg, 2017). Moreover, within existing public–private–civil society interactions,

participation is crucial in determining whether there is hybridity that considers all actors, including citizens (Ferry & Slack, 2022; Vakkuri & Johanson, 2020). Yet, PG also is considered to be a ‘magic concept’ (Pollitt & Hupe, 2011), with many different meanings and interpretations attached. As a self-standing phenomenon within a broader discussion of public governance (Grossi & Argento, 2022),<sup>1</sup> PG goes by various names, including collaborative, deliberative, democratic, interactive and empowered governance (e.g. Briggs, 2008; Fung, 2002; Fung & Wright, 2001; Skelcher et al., 2013; Torfing et al., 2012). Some claim that PG mostly covers interactions with citizens as individuals (Hertting & Kugelberg, 2017); others argue for taking a broader perspective on the groups of collaborators or actors involved to include NGOs, activists and private entities (Fung, 2015; Newig et al., 2018). Thus, PG is a popular but vague concept, requiring further consideration via an interdisciplinary approach (Vakkuri & Johanson, 2020).

Second, the literature demonstrates complex connections between accounting and the role it plays in PG development and public sector hybridity. Some authors claim that complex relations between accounting and governance are intensified in hybrid settings (Vakkuri et al., 2021). Others suggest that accounting theory is not the ideal vehicle for understanding how to address hybridity (Grossi et al., 2017; Grossi et al., 2020; Grossi et al., 2021). Reflecting on the modern reality of increasing hybridisation of the public sector, Grossi & Argento (2022) expand their arguments about the changing role of accounting in response to different public governance approaches, stressing the interdependence of accounting technologies and PG. Nevertheless, the relationship between accounting and PG is partly ignored in the public administration/public management literature, despite its potential to advance both domains (Almqvist et al., 2013; Bracci et al., 2021; Grossi & Steccolini, 2014; Steccolini, 2018). Thus,

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<sup>1</sup> Based on extensive analysis of public sector progression performed by Grossi and Argento (2022), three forms of public governance can be identified: network, participatory (or collaborative) and digital. This chapter focuses only on participatory (or collaborative) governance.

in general, there remains little understanding of how accounting will play out in PG and public sector hybridity.

Following this problematisation, I juxtapose the public administration, management and accounting literatures to understand PG in the context of contemporary public sector development and, more specifically, the role of accounting<sup>2</sup> in PG. Mainly, I investigate how accounting is implicated in PG and identify the underlying challenges encountered on the way to public sector hybridity.

In considering this question, the chapter proceeds as follows: First, I discuss the general progression of how governments have moved from the mere procedures of representative democracy to a deliberative model of empowerment and citizen participation. Further, I reflect on PG mechanisms and related accounting techniques entailed in this move. Second, I discuss the current challenges of PG and related accounting techniques. Third, I address how future research can overcome these challenges by adopting alternative perspectives on democracy formation and new directions in organisational and social studies. Finally, I propose that future studies consider the meaning, role and underlying challenges of PG for public sector hybridity and the place of different accounting tools.

### **Participatory governance: Searching for a bright future**

PG, as a concept, is ambiguous. Despite many definitions, most studies agree that it represents a deepening of the idea(s) of deliberative and direct democracy (Fung, 2006, 2015). In a broader sense, PG suggests the formation of various mechanisms for stakeholder participation and engagement in decision-making on regional and city governance, including strategic, urban

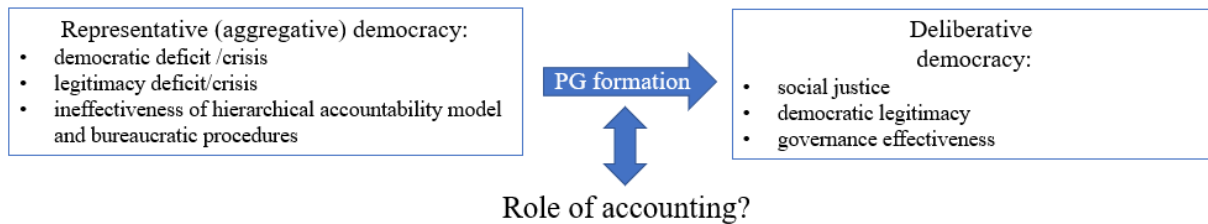
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<sup>2</sup> In this chapter, in referring to accounting, I generally mean the different tools and approaches related to calculative practices, including accountability arrangements, budgeting, financial accounting, performance measurement, auditing and reporting. It is worth noting that I conceptualise accounting as part of the mechanisms of PG, and not vice versa. In other words, the key assumption is that participatory mechanisms need support from accounting (Grossi & Steccolini, 2014; Steccolini, 2018).

and financial planning (e.g. Klijn, 2012). More narrowly, PG refers to government-sponsored direct participation between (invited) citizens and local officials in concrete arrangements concerning problems that affect them, with the most attention given to unelected citizens rather than interest groups or voluntary organisations (Hertting & Kugelberg, 2017). In other words, PG is related to processes, structures and norms of collaboration between citizens, officials and politicians in making and implementing local policy. The establishment of PG may involve a variety of mechanisms or tools; for a review, see Klijn (2012). Examples of PG include initiatives such as mini-publics, citizen panels, neighbourhood councils, ecosystem spaces, living labs, collaborative dialogues, citizen co-visioning strategies, citizen urban co-construction initiatives, economy dialogue and community roundtables.

The point of departure in considering PG initiatives is a critique of traditional forms of representative democracy (see Figure 1), in which government operates through elected representatives who speak and act on behalf of an electorate (Robertson, 1985). Many studies point out that representative democracy is incapable of responding to the increasing complexity of society and its related demands (Klijn, 2012). In particular, researchers are increasingly acknowledging a democratic ‘deficit’ or ‘crisis’, with citizens no longer voting in elections due to dissatisfaction with existing politics and a low interest in, or detachment from, governance and the political decisions of powerful elites (Dryzek et al., 2019; Merkel, 2014; Nabatchi, 2010). This development is accompanied by a legitimacy challenge, whereby citizens mistrust the government and politicians (Danielsson et al., 2017; Hertting & Kugelberg, 2017; Warren et al., 1999). Moreover, the existing hierarchical model of accountability combined with excessively slow bureaucratic routines often result in governments being unresponsive to the needs of citizens (Danielsson et al., 2017; Robbins et al., 2008; Warren, 2009).

*Figure 1. Participatory governance promises and space for accounting*



In response to this critique, researchers suggest moving towards a deliberative model of empowerment and citizen participation. That said, PG has been referred to rhetorically as a ‘participatory turn’ (Tholen, 2015), ‘democratic innovation’ (Smith, 2009) and ‘investment into citizens’ (Sirianni, 2010) to renew and deepen democracy (Fung & Wright, 2001).

Although different aspects might be emphasised, the key promises of the deliberative agenda concern three interconnected elements: social justice, democratic legitimacy and effective governance (Fung, 2006, 2015). The social justice aspect supposes that participation gives divergent voices the opportunity to be heard irrespective of socio-economic status (Fung & Wright, 2003). In other words, the deliberative turn of PG promises to further include marginalised groups (Dryzek & Niemeyer, 2008; Fischer, 2006) and facilitate dialogue via a talk-centric approach (Chambers, 2003). PG’s promise of democratic legitimacy assumes that, through participatory practices, citizens will begin to trust the actions and decisions of local government (Fung, 2015) due to increased government transparency, which, in turn, will enhance their political interest, knowledge and empowerment (Cornwall, 2008; Pateman, 2012; Rogers & Weber, 2010). Finally, the effective governance element suggests that citizens can be active contributors to complex problem-solving in government by bringing together local knowledge, resources and capabilities and thus facilitating social learning (Emerson & Nabatchi, 2015; Lovan et al., 2017). Altogether PG may also influence the responsiveness of politicians and administrators in related policy fields and beyond (Ansell & Gash, 2008; Sørensen & Torfing, 2005).

In summary, the move from representative to deliberative democracy is the key promise of PG. However, the literature stresses that the point of PG is not to replace representative democracy but, rather, to complement its deficient parts via participatory mechanisms (Danielsson et al., 2017; Kübler et al., 2020). At the same time, it can be argued that there is no established PG praxis beyond academic discourse and narrow projects (Hertting & Kugelberg, 2017), making it no more than a public administration fad (Arnstein, 1969) to generate electoral benefits (Wampler, 2015). In this regard, when examining the promises of PG, we must be aware that the shift to a deliberative model will not be easy, and we should consider the extent to which the existing institutional arrangements of representative democracy welcome this participatory turn in day-to-day practice (Danielsson et al., 2017).

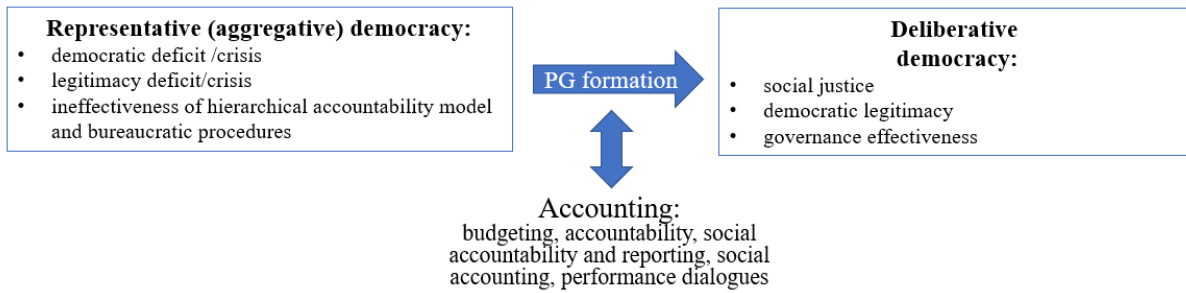
Moreover, the role of existing management and governance tools in accommodating the participatory turn is also seldom addressed in the literature (Almqvist et al., 2013; Bracci et al., 2021; Grossi & Steccolini, 2014; Steccolini, 2018). In this regard, the next section addresses the role of accounting in PG and its general absence from the public administration literature (Steccolini, 2018). In particular, I provide examples of different forms of accounting that serve the interests of social justice, democratic legitimacy and effectiveness within PG.

### **Accounting in and for participatory governance**

Accounting, in the general sense of a collection of calculative practices, has long been considered in public sector research (Lapsley & Miller, 2019), with more interest in the participatory agenda seen in recent decades (Almqvist et al., 2013; Bracci et al., 2021; Grossi & Steccolini, 2014; Steccolini, 2018). However, few studies track the forms and underlying practices of accounting in and for PG (see Figure 2).

*Figure 2. Accounting in and for participatory governance*





Perhaps the most famous example of an accounting tool for PG in the public sector is participatory budgeting. This citizen-driven social accountability mechanism involves citizens in budgetary decision-making (Malena & Forster, 2004) and stands in contrast to closed budgeting processes driven by experts and political representatives. Participatory budgeting is claimed by many to be at the forefront of democratic institutional renewal. In this sense, participatory budgeting is, to a large extent, in line with PG, ensuring the aims of social justice, democratic legitimacy and effectiveness are on the agenda of both developed and less developed countries (Fung, 2015; Wampler et al., 2021). Similarly, new accountability initiatives allow traditional hierarchical accountability mechanisms to be replaced with multiple accountabilities – including internal and external (Romzek, 2000), vertical and horizontal (Bovens, 2007), 360 degree (Behn, 2001; Pollitt, 2003) and multifaceted accountability models (Grossi and Argento, 2022, pp.279–280) – thereby ensuring more responsive and democratically legitimate government actions.

Other important examples of accounting for PG are social accountability (O’Dwyer & Unerman, 2007) and social reporting (Gray, 2001) approaches and, in a broader sense, social accounting initiatives in the public sector context. For example, social (or participatory) accountability promises to improve the efficiency and effectiveness of public services by directly involving citizens and civil society groups in the monitoring process; see participatory audit discussion in Yamamoto and Kim (2019). Social accounting, for its part, goes beyond the public sector domain and questions the general assumption of accounting as serving only one version of

reality (Gray, 2002). Applied to PG, social accounting increasingly acknowledges the importance of generating multiple depictions of reality (Boyce, 2000) to pluralism and ensuring dialogue beyond dominant understandings of democracy (Brown & Dillard, 2015a; Brown et al., 2015). In other words, if we shift the deliberative democracy agenda, we also need to revise earlier accounts to support the promises of PG instead of following the same techniques. In the public sector context, two relevant initiatives are emerging in the field of reporting and performance measurement: popular reporting and dialogic performance measurement.

As a citizen-centric tool for public communication and transparency, popular reporting increases government responsiveness to citizens' needs, thereby strengthening democratic legitimacy and accountability (Cohen & Karatzimas, 2015). By these means, popular reporting can be used as an essential tool for PG, fostering citizen involvement in local policy and decision-making (Aversano et al., 2019). Applied to link performance management and PG, so-called performance dialogues and dialogic performance management initiatives are also evident in the public sector (Rajala & Laihonen, 2018; Rajala et al., 2020). The idea behind performance dialogues is that 'participants jointly interpret performance information and discuss it while identifying the actions needed to manage the performance according to this information' (Rajala & Laihonen, 2018, p.4). As claimed, extending the boundaries of those who participate in dialogue in favour of citizens can open an interesting agenda on public sector performance from different aspects rather than just being pre-determined and delivered by government experts.

Thus, the examples of accounting tools presented here are evidence that accounting is currently developing within the context of (and for the purposes of) PG. Furthermore, within public sector organisations, there is an awareness that society is changing, and demand has increased for services beyond those typically offered by traditional structures of representative democracy and its related tools (Klijn, 2012). While much can be said about the promises of PG and related accounting tools, it is crucial to examine how said tools are used in practice as 'democracy is

constituted in and through practices – it is always incomplete and in-process’ (Norval, 2009, p. 313):

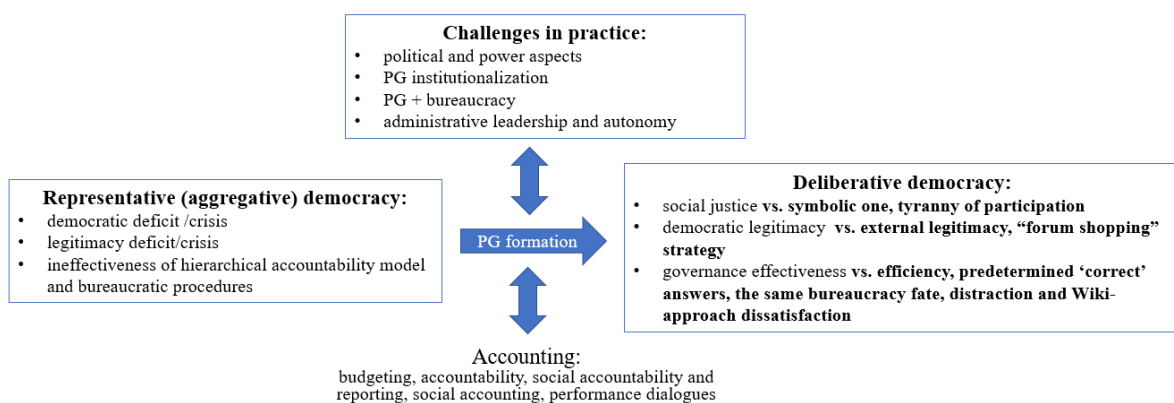
people are not democrats by virtue of the existence of institutions, laws and rights. They become democratic subjects by exercising their capacities for questioning, affirming, negotiating, and contesting the regimes and micro-practices of governance that shape and limit their lives.

That said, in the following section, I discuss the current challenges in accounting to further PG, reporting on the findings in the public administration, public management, organisations, accounting and political studies literature.

### Challenges of participatory governance and accounting tools in practice

Many interdisciplinary studies have considered the topic of accounting tools and the detailed workings of PG. Although some studies have found that PG initiatives can increase democratic legitimacy and promote effective governance (e.g. Abers, 2001; Adams, 2004; Allegretti & Herzberg, 2004; Michels, 2011), most question the democratic promises made by such initiatives and their often controversial results and challenges, which have been documented around the world (see Figure 3).

*Figure 3. Challenges of participatory governance and related accounting tools in practice*



When it comes to social justice and including marginalised or plural voices (Dryzek & Niemeyer, 2008; Fischer, 2006; Fung & Wright, 2001), research reveals that PG initiatives generate symbolic justice. It is evident that PG can function as effective ceremonial camouflage where the central (and usually only) voice is that of dominant elites (Flinders & Dommett, 2013; Hertting & Kugelberg, 2017). Moreover, PG can result in power and voice being given to particular groups rather than ordinary citizens (Fung & Wright, 2001; Hickey, 2004), thereby generating new forms of exclusion (Warren, 2009) and facilitating the so-called the ‘tyranny of participation’ (Christens & Speer, 2006).

Instead of the democratic legitimacy promised, a growing body of research shows that PG initiatives can increase external legitimacy (Dryzek et al., 2019), promote adversarial logic and strengthen overall governmentality rather than deepening democracy (Kübler et al., 2020). In this sense, participatory initiatives are essentially technical approaches to downsizing power and politics (Hickey, 2004). Moreover, governments may enact a type of forum shopping, with PG initiatives employed only when they suit the government’s activities and current tasks (Fung & Wright, 2001).

Finally, instead of PG resulting in effective governance with citizens as co-producers of government-related problem-solving and policies, it is evident that the efficiency and existing expertise of local bureaucrats are still favoured in governance practice (Hertting & Kugelberg, 2017). That said, bureaucracy can take over participation and lead the participant to pre-determined ‘correct’ answers within existing administrative and policy domains (Irvin & Stansbury, 2004). In addition, there is the threat that, over time, PG will result in the same routinisation and bureaucratisation as the previously existing system (Fung & Wright, 2001; Tholen, 2015), thereby generating apathy among citizens.

As a more critical point, some scholars claim that PG initiatives may lead to the collapse of existing governance institutions (Danielsson et al., 2017). For example, it is evident that PG

initiatives may increase the problems they were meant to address because they reduce predictability, the clarity of priorities and accountability for public administrators (Irvin & Stansbury, 2004). This can, in turn, lead to the ‘balkanisation of politics’, in which particular interests/priorities are advanced and others are forgotten or removed from the overall picture (Fung & Wright, 2001). Moreover, the pressures of participation and citizens’ expertise can downgrade or muffle the expertise of professional public officers in favour of a ‘Wiki-approach’ and may even increase dissatisfaction with public structures and services (Tholen, 2015).

Several underlying challenges explain the mismatch between PG promises and results. The first relates to issues of politics and power. Here, many studies acknowledge the unwillingness of elites and public professionals to step back and relinquish power; for an overview, see Hertting and Kugelberg (2017) and Swyngedouw (2005). However, in a few cases where this willingness exists, it is still arguable that real dialogue and deliberation are possible because of differences in participants’ power and social position (Fung & Wright, 2001).

The second area in which there is increasing discussion is the challenge for PG initiatives to complement existing taken-for-granted routines and structures of representative democracy and bureaucracy. In other words, the institutionalisation challenge should be taken seriously, since PG may result in many tensions arising within existing political and professional arrangements (Skelcher et al., 2013). PG must somehow combine new expressions with the existing rules of the game. For example, we still do not know much about how PG initiatives can complement bureaucracy and hierarchical accountability structures (Danielsson et al., 2017; Nabatchi, 2010). Previous studies on this issue have identified many blind spots and limitations in the relationship between PG initiatives and bureaucracy (Ariely, 2013; Neshkova, 2014; Tholen, 2015). For example, studies have considered the need for different knowledge, expertise and resources to participate (Fung & Wright, 2001; Musso et al., 2011); how amateur citizens collaborate or struggle with experts in bureaucrats (Robbins et al., 2008); the cost of

participation (Irvin & Stansbury, 2004); and the lack of external competence or educational support of all sides (Musso et al., 2011). Finally, several studies emphasise the lack of systematic and administrative leadership (Fung, 2015; Musso et al., 2011) in the implementation of PG initiatives, along with the lack of agentic autonomy to foster thoughtful participation in existing intergovernmental relations (Neshkova, 2014). What is the role of accounting in each of these critical issues facing PG initiatives?

Unfortunately, here are limits to accounting being used to further PG. For example, in the case of participatory budgeting, many studies suggest it has various shortcomings as a way of establishing PG (e.g. Ebdon & Franklin, 2006). These include window dressing by existing elites (e.g. Davidson & Elstub, 2014; Uddin et al., 2011) and participatory budgeting being exploited for political and economic interests (e.g. Célérier & Cuenca Botey, 2015; Harun et al., 2015; Kuruppu et al., 2016).

From an institutional and bureaucratic perspective, PG can be developed through a fairly administrative way of thinking (He, 2011) and can lead to monologue (Aleksandrov et al., 2018) or the use of structures and elements that initially to be replaced (Aleksandrov & Timoshenko, 2018). In this way, PG may promote external legitimacy instead of deepening democracy, thereby confusing effectiveness with efficiency and elite domination (for an overview, see Aleksandrov and Timoshenko, 2018).

Similarly, social accounting acknowledges the political and institutional challenges (Brown & Dillard, 2015a; Brown et al., 2015) faced by individuals who strive for dialogue that confronts the hegemony of existing business and economising/accounting language (Behn, 2001; Gray, 2001, 2002). In this sense, social auditing suggests taking cultural aspects of participation more seriously and appreciating the challenge of values ambiguity across areas (Yamamoto & Kim, 2019). In turn, popular reporting and performance dialogues, while an interesting development, are rarely linked to other PG initiatives in practice (Aversano et al., 2019; Rajala & Laihonon,

2018), remaining limited to the area of transparency or a field of expertise (for exceptions, see Grossi et al. (2021). Such accountability initiatives can also lead to so-called accountability and evaluation traps, i.e. accountability for the sake of accountability (Moynihan, 2006; Olsen, 2014).

Thus, it is evident that PG initiatives and related accounting tools are not a panacea to the multiple problems that exist in the public sector. Although accounting initiatives are changing under the PG agenda (Grossi &Argento, 2022), an increasing number of studies suggest that accounting is unable to meet the promises, expectations and current (and future) challenges of PG. Based on the examples presented, the main challenge is that, with few exceptions, most of the accounting practices claimed as deliberative tools for PG are, in actuality, not deliberative tools (Aleksandrov et al., 2018). In particular, previous studies show that the main reason for this situation is the very narrow approach taken to the institutional, political and practical aspects of accounting arrangements under PG.

Concerning institutional factors, the examples show that tensions exist within accounting that underly institutional, public administration and citizen-driven logics (Bartocci et al., 2018; He, 2011). The examples stress the long process of institutionalisation through day-to-day practice (Danielsson et al., 2017; Skelcher et al., 2013). Some studies reveal that institutional work is trapped in establishing accounting practices for PG (Aleksandrov et al., 2018) and that the institutional context and culture in place are often ignored (Uddin et al., 2017).

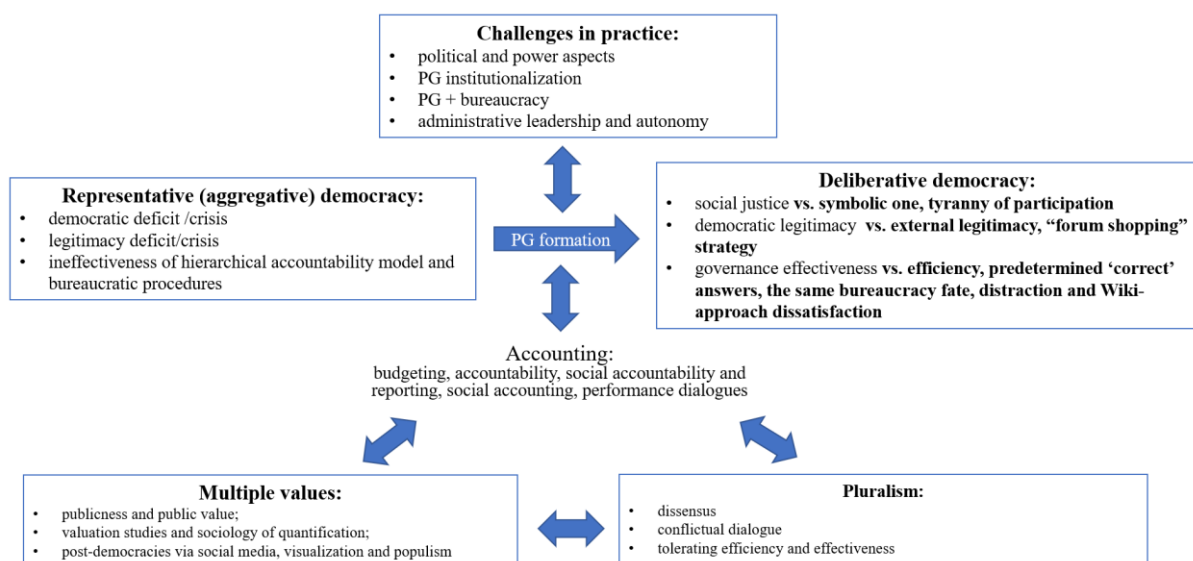
When it comes to political aspects, several studies reveal ignorance of power dynamics in establishing accounting tools for PG, whereas others suggest changing these power dynamics via accounting (Célérier & Cuenca Botey, 2015; Harun et al., 2015; Kuruppu et al., 2016). Finally, in practice, challenges are presented due to the complex set of relations produced when accounting formations interact with existing bureaucratic accounts (Aleksandrov & Timoshenko, 2018); this is also due to the knowledge gap and lack of resources (Fung & Wright,

2001; Musso et al., 2011; Irvin & Stansbury, 2004). These concerns suggest that further analysis is required as well as novel perspectives that capture possible future directions in accounting and how technology is not only changing due to PG (Grossi & Argento, 2022) but, at the same time, is changing the future of PG.

### **Moving forward: New accountings for participatory governance**

The challenges and shortcomings of accounting in and for PG have attracted considerable attention in recent years. Below, I summarise the relevant literature and reflect on its potential to address the existing shortcomings of PG (see Figure 4).

*Figure 4. New avenues for accounting for participatory governance*



### ***Pluralism and accounting***

Developments in environmental accounting and corporate social responsibility (CSR) reporting stress recognising the contested nature of accounting and the need for new accounting-forced processes rooted in pluralism; they also stress the acknowledgment of power imbalances. The literature refers to this as dialogic accounting (Brown, 2009; Brown & Dillard, 2015a, 2015b;



Manetti et al., 2021). A key aspect of this approach is revising traditional understandings of participation in representative and deliberative democracies in favour of so-called agonistic democracy (Laclau & Mouffe, 2014; Mouffe, 1999, 2000, 2013).

Compared to existing assumptions of PG as rational and depoliticised, the agonistic perspective suggests that stakeholder engagement is a strongly power-driven process (Mouffe, 1999).<sup>3</sup> In other words, rational and neutral dialogue among participants is ‘more [of] a fantasy’ and communication and consensus remain problematic (Mouffe, 1999, p. 751). Instead, we must acknowledge the antagonisms through which ‘social objectivity is constituted through acts of power’ (ibid., p. 752). It is never the case that we achieve total emancipation in participatory initiatives; compromises are temporal in ongoing confrontation and emancipation partial (Laclau & Mouffe, 2014). In other words, reaching consensus in PG initiatives will always be conflictual and can be called conflictual consensus or even dissensus (Mouffe, 2000; Westphal, 2019), in which dialogue participants, while searching for win–win situations, realise that somebody will always win more (Mouffe, 2013). Such conflicts and understandings are not necessarily fixed but may, instead, create awareness among participants concerning plural voices; that is, it establishes conflictual dialogue. As such, dissensus and conflictual dialogues should allow pragmatic compromise on PG-focused topics where some trade-offs are unavoidable, and we need to tolerate the tension between efficiency and effectiveness (Westphal, 2019).

The task for PG designers and accounting tools is to make room for the manifestation of such dissent and conflictual dialogue. For example, instead of the random selection of participants, there could be a more selective conflict-oriented selection of citizens who acknowledge that the gap between positions is impossible to bridge (Westphal, 2019). Moreover, accounting can be

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<sup>3</sup> This chapter opens up discussion of the general aspects of power and politics to questions concerning the existing boundaries of accounting in PG. Nevertheless, the chapter is limited in its unpacking of details, and, on these issues, I recommend the discussion in Brown et al. (2015).

an essential pluralistic tool for producing accounts and counter-accounts that challenge the status quo (Mouffe, 2013). This suggests that, instead of general aggregated accounts, we need to focus on heterogeneity and incommensurability (Mouffe, 1999). However, the possibility of accounting playing such a role and achieving emancipatory change is unclear; more research is required concerning possible accounting engagements in PG (Bebbington et al., 2007).

In the context of social accounting development, much progress has been made in the direction of pluralism by identifying methods to showcase alternative voices rather than dominant ones (Archel et al., 2011; O'Dwyer, 2005). The point of departure is that existing accounting practice does not capture the requirements for true dialogue (Brown & Dillard, 2015b); instead, we have an accounting monologue.<sup>4</sup> In this regard, the primary suggestion is that accounting bears the responsibility of providing stakeholders with relevant, timely and understandable information that enables them to engage in PG and 'scrutinis[e] organisational impacts from diverse perspectives' (Brown & Dillard, 2015a, p. 2).

Dialogic accounting principles<sup>5</sup> or theory (Brown, 2009) suggest the need for a serious reframing of stakeholder engagement in this direction (Manetti et al., 2021). Applied to PG, dialogic accounting can open the possibility of presenting more pluralistic and conflictual aspects of the public sector (and of deliberation and dialogue) through new ideological orientations and definitions: what is legitimate accounting, what is accountability and efficiency and what is performance?

Ideally, dialogic accounting for PG should establish an 'ethics of dissensus' (Brown & Dillard, 2015b), where 'stakeholder conflicts provide opportunities for creating value' (Brown &

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<sup>4</sup> Monologic accounting and accountability are associated with the production of the conventional mainstream, which is overwhelmed by the pre-given values and assumptions of neo-liberal and capitalistic ideologies (Brown, 2009).

<sup>5</sup> Critical dialogic principles include recognising multiple ideological orientations, avoiding monetary reductionism, being open about the subjective and contestable nature of calculations, enabling accessibility for non-experts, ensuring effective participatory processes, being attentive to power relations, recognising the transformative potential of dialogic accounting and resisting new forms of monologism (Brown, 2009).

Dillard, 2015a, p. 974). Notably, even monologic framings and related accountings can foster emancipation potential (Brown & Dillard, 2015a). If moved in a pluralistic direction, these accountings might serve as boundary objects, thereby providing a meeting ground for those interested in pluralistic perspectives. For PG, such accounts can open alternative framings of agendas instead of being focused on deliberation through a single framework (Brown & Dillard, 2015a).

In the search for pluralism, suggestions have been made to develop dialogic approaches in the form of, say, scenario workshops, dissensus conferences, positional analysis, Q-methodologies and deliberative mapping seminars (Brown & Dillard, 2015b; Manetti et al., 2021). The visualisation of existing accounts is also an interesting way to open existing framings for critical reflexivity (Brown, 2010), showing not ‘accounting for the self’ but ‘accountings for others’ (Brown & Dillard, 2015b). Examples of such initiatives are already evident in the environmental and CSR domain in the form of counter-accounting for realising the potential of PG (Apostol, 2015; Thomson et al., 2015) and illustrating the ‘seeds of hope’ offered by alternative dialogic accounts via monetisation and visualisation (Atkins et al., 2015; Burch et al., 2015).

Overall, such developments open exciting avenues in accounting for PG. In particular, this pluralism has moved from social and environmental accounting to new domains, such as public sector accounting reform (Harun et al., 2015), smart city research (Aleksandrov et al., 2022), popular reporting (Grossi, Biancone, et al., 2021) and participatory budgeting (Aleksandrov et al., 2018). A potential avenue for further research could be to further integrate dialogic accounting perspectives in these areas. For example, information is lacking concerning how participants within participatory budgeting arrangements use existing accountings (e.g. Aleksandrov & Timoshenko, 2018); information is also lacking concerning the type of dialogic accounts and related measures that can further foster (or hinder) budgeting processes. Similarly,

it might be valuable to investigate how popular reporting is mobilised in PG initiatives and the limits of doing so (Grossi, Biancone, et al., 2021). Social accountability and performance dialogues can, in turn, benefit from the critical approach of dialogic accounting and from assessing how alternative accounts are developed and whether they are taken seriously.

The challenges of dialogic accounting can be investigated further within existing PG initiatives, where dialogic accounting is seen as more than a technique of social legitimation (Manetti et al., 2021). The interaction of new and old technologies could be given more focus. For example, how can bureaucratic tools, such as budgets, roadmaps, strategic documents and normative prescriptions, limit dialogic accounting developments and promote even further domination by particular voices through accounting practices in PG? What will be the role of social media in this agenda (Landi et al., 2022)? What counter-accounts and visualisations can support or reduce PG? What are the challenges connected with the development of data and big data and related data protection initiatives? Moreover, what will be the role of education programmes, standard setters and consultants in the formation of accounting for PG? What education and competencies are needed for these efforts?

Finally, what is our understanding of the voice and value embedded in particular accounts? Who creates them? How can they be conceived beyond economic terms by focusing, instead, on good life, progress, sustainability and social justice? What will be the limits of measuring and reporting value, and who will set these? These issues can be addressed by the multiple-values perspective presented below.

### ***Multiple values and accounting***

Similar to dialogic accounting, publicness (or a public value approach) claims to tackle the current democratic crisis and shortfalls of existing PG initiatives, including those associated with accounting (Nutt & Backoff, 1993; Steccolini, 2018). The point of departure here is

acknowledging that a limited view of economising accountings' role is insufficient to meet the demands of existing complex social formations (Miller & Power, 2013). Instead, we should develop new accountings that can show the richness of publicness and foster participatory forms of organising in the public sector (Bracci et al., 2021). This perspective goes in line with discussion of the increasing complexity and hybridisation of the public sector (Grossi & Argento, 2022), stressing the formation of multiple values within public–private–civil society. There is, nevertheless, much more potential available in new accounting formations that take multiple values seriously.

Similar to the dialogic accounting point of view from social accounting, publicness concerns accounting research that meets public goals and diverse interests, rather than being about organisations and concrete spaces (Boyne, 2002; Bracci et al., 2021; Nutt, 2000; Nutt & Backoff, 1993). The theoretical underpinnings of the public value perspective (Moore, 1995, 2014), and public value accounting in particular, suggest the need to delve into the sociology of worth and valuation, showing more plural processes and the actors and institutional effects of accounting (Fukumoto & Bozeman, 2019). In a broader sense, this relates to the sociology of quantification (Espeland & Stevens, 1998; Power, 2004).

Based on Mennicken and Espeland (2019), quantification suggests studying the sociology of numbers in general and, particularly, how the formation of measures and counting metrics are enacted in practice. Quantification involves the aggregation of numbers (quantified qualities) into metrics and calculations in a broader sense. It enables new forms of comparison and commensuration of different entities (Espeland & Stevens, 1998; Power, 2004), becoming descriptive and prescriptive. This, in turn, suggests that numbers form particular quantification regimes, which both communicate and shape the particular reality of the public sector but also open up space for more contestable realities if properly performed. To explore the role of numbers in organising, Järvinen et al. (2020) suggest approaching accounting formation via an

understanding of ‘other grammars of evaluation’ (Espeland & Stevens, 2008) and measures as socially created conventions rather than given (Espeland, 2016).

Such theorisation opens up exciting and overlapping dialogic accounting opportunities for PG by moving public sector accounting towards a ‘stretch zone’ of plural values and possible conflicts (Bracci et al., 2019). Overall, it suggests the need to push the boundaries of interdisciplinarity, encourage stronger pluralism in the public sector (Bracci et al., 2021) and rethink accounting philosophy and the practice of public value (Steccolini, 2018). For PG-related accountings and broader PG initiatives, it might be valuable to revise the very fundamentals of PG and public sector performance. In particular, how do we measure public performance, and what are the alternatives available for citizens considering plurality? How can such measures be integrated into PG initiatives, and what will they accomplish? Will they hinder or promote emancipation, and to what extent? How can we accelerate and expand such emancipation? What is the role of experts, consultants, researchers, educators and participants? Furthermore, what should we make of the co-existence of previous and current accounts, bureaucratic technologies and new PG initiatives? For example, how can participatory budgeting be combined with public value budgeting (Douglas & Overmans, 2020)?

Finally, scholars of publicness and dialogic accounting have raised the importance of studying post-democracies and accounting. In particular, it is intriguing to examine the role of social media and populism (Steccolini, 2018). Thus far, both perspectives have caused doubt in this direction (Bracci et al., 2021; Manetti et al., 2021). In this regard, future studies can focus on how social media and populism unfold or hinder accounting possibilities in PG. The situation becomes even more dramatic when we think of crises, such as the COVID-19 pandemic. Thus far, it seems that the PG agenda can be easily stepped back despite its potential (Anessi-Pessina et al., 2020; Leoni et al., 2021). That said, how can accounting be a form of PG development in these circumstances? What measures can promote or hinder inclusion, representation,

alternative voices and government responsiveness during and after the COVID-19 pandemic? Lastly, what can accounting do for PG in a time of global crisis and with respect to the need for greater public service resilience?

## **Conclusion**

This chapter addressed how accounting is implicated in PG (Fung, 2006, 2015; Klijn, 2012; Hertting & Kugelberg, 2017; Tholen, 2015; Smith, 2009) and the underlying challenges faced in pursuing public sector hybridity (Grossi et al., 2021; Vakkuri et al., 2021; Vakkuri & Johanson, 2020). Although this topic has attracted much attention across different literature streams, there remains a lack of deep understanding and no overview of the field available (Almqvist et al., 2013; Bracci et al., 2021; Grossi & Steccolini, 2014; Grossi & Argento, 2022; Steccolini, 2018). In this chapter, I have unpacked the development of PG and the role of accounting in this development (Figure 4).

As mentioned, PG is seen as promising a range of benefits to public sector hybridity in the move from representative to deliberative democracy (Fung, 2006; 2015). These promises include social justice, democratic legitimacy and effective governance (Chambers, 2003; Dryzek & Niemeyer, 2008; Emerson & Nabatchi, 2015; Fischer, 2006; Fung & Wright, 2003; Lovan et al., 2017; Pateman, 2012; Rogers & Weber, 2010). Accounting, in turn, is changing (Grossi & Argento, 2022) and is expected to meet PG's promises via tools such as participatory budgeting (Wampler et al., 2021), multiple accountabilities (Grossi and Argento, 2022), social accountability (O'Dwyer & Unerman, 2007; Brown & Dillard, 2015a), social accounting (Gray, 2001), popular reporting (Cohen & Karatzimas, 2015; Aversano et al., 2019) and performance dialogues (Rajala & Laihonon, 2018; Rajala et al., 2020).

However, despite these promises, PG initiatives and related accountings are not easy solutions to the thoughtful interplay among multiple actors, such as citizens and civil society, and the pursuit of common value creation (Vakkuri et al., 2021). As revealed in this chapter, accounting tools are changing with increasing governance complexity and greater hybridisation (Grossi & Argento, 2022), but they do not automatically result in the voices of multiple actors being included and their demands met in a common way. Instead, they produce both possibilities and limitations for tackling the social and participatory aspects of governance, including promoting external rather than democratic legitimacy and deprioritising effectiveness and social justice in favour of efficiency, domination by elites and business as usual (e.g. Brown & Dillard, 2015a, b; Brown et al., 2015).

As revealed in the chapter, the main reasons for accounting being unable to meet the promises of PG include, but not limited to, power issues (e.g. Davidson & Elstub, 2014; Harun et al., 2015; Célérier & Cuenca Botey, 2015) and institutionalisation issues (e.g. Danielsson et al., 2017; Aleksandrov et al., 2018; Uddin et al., 2017). Moreover, much depends on bureaucratic procedures (e.g. Hertting & Kugelberg, 2017; Stansbury, 2004; Tholen, 2015), administrative leadership and autonomy in accounting practices in support of PG. Also important are the new competencies, education and resources required for such accounting (Fung & Wright, 2001; Musso et al., 2011; Neshkova, 2014). In this regard, the chapter is consistent with the call for a deeper investigation into how accounting practices work in co-production and other collaborative arrangements (Grossi & Argento, 2022). However, I also suggest rethinking the very nature of accounting and how it is changing PG directly and indirectly by addressing pluralism, power imbalances and understandings of value.

Specifically, to address the presented limitations of accounting for PG and related accounting tools in the future, I offered two proposals based on interdisciplinary literature across the fields of public administration, public management and accounting. The first proposal is related to



pluralism theorisation and related dialogic accounting developments for PG, which could potentially open space for those interested in pluralistic perspectives (Brown, 2009; Brown & Dillard, 2015a, 2015b; Manetti et al., 2021). The second proposal challenges the agenda of public accounting for PG by taking a multiple-values perspective (Moore, 1995, 2014; Steccolini, 2018; Bracci et al., 2021) and by rethinking the taken-for-granted understanding of how public value is created and for whom. Together, these are exciting avenues for further research on accounting for PG development within and for hybridity in different public sector spheres.

Relating the arguments above to the relationship between accounting, PG and public sector hybridity (Vakkuri et al., 2021; Grossi et al., 2021; Grossi et al., 2017; Grossi et al., 2020), further research should take a critical view on the interaction between multiple actors, citizens and civil society and the place of accounting in this. With regards to the key mechanisms of hybridity related to ownership, goals and institutional logics, funding schemes and forms of social and institutional controls (Vakkuri et al., 2021), future studies could address a series of related questions concerning accounting limitations. For example, how should we account for the ownership of hybrid organisations and, in particular, how can accounting identify the ownership and funding schemes for citizens and address possible power imbalances when participation is promised? How are open and multiple accounting tools used when competing goals and institutional logics are attached to public governance? How do accounting tools influence social and institutional controls when participation is promised? Moreover, if public sector hybridity stresses common value creation through mixing, compromising and legitimising (Grossi et al., 2021; Vakkuri & Johanson, 2020), what are the challenges for accounting and relations with citizens and civil society?

While the discussion and conclusions here provide new insight into how accounting will play out in PG and public sector hybridity, this conceptual chapter has several limitations, opening

space for further studies. First, in terms of methodological limitations, this chapter only briefly considers the promises and limitations of accounting for PG and public sector hybridity. Further studies are needed to ensure a more systematic overview of the literature, to rigorously examine the claims presented in this chapter and to further examine the reasons for the limitations of accounting. Second, the suggestions to move to pluralism and multiple-values accounting can generate utopian visions rather than something that will work in practice. In this regard, in line with Grossi and Argento (2022), I encourage future studies to provide further empirical illustrations of whether and how this proposal can really change the public sector. Lastly, the chapter focus on PG as a public governance formation in the context of increasing complexity and hybridisation (Grossi & Argento, 2022). Future studies could further scrutinise the promises and limitations of accounting via integration with other forms of public governance, such as network and digital governance.

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