

ABSTRACT

Discipline and Punish: A Study Exploring the Adoption of NPM-Inspired Accounting Reforms in the Provincial Governments in the Solomon Islands

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This presentation aims to illustrate part of my findings which capture the adoption of New Public Management (NPM)-inspired reforms at the provincial government level in the Solomon Islands. The overall aim of the study was to examine the adoption of two NPM-inspired accounting reforms (cash-based IPSAS – or International Public Sector Accounting Standards – and performance-based budgeting) and a participatory budgeting system in the Solomon Islands. The paucity of attention given to Public Sector Accounting Research (PSAR) in socio-cultural settings in developing countries motivated this study. Drawing on Foucault's disciplinary power (Foucault, 1977) the study demonstrated how accounting as a 'calculative infrastructure' was able to transform the provincial governments in the Solomon Islands. The study applies the interpretive methodology that integrates with a critical theory to interpret the data (Chua, 1986b; Power & Laughlin, 1992). A total of 60 semi-structured interviews were held at both levels of government (national and provincial). Documents were also gathered, including historical data. Thematic analysis was employed and was guided by Foucault's principles of critical interpretation. The presentation concludes by highlighting how accounting as a 'calculative infrastructure' plays an instrumental role in mediating conflict between political groups. In doing so, the study supports prior calls for an in-depth analysis of neoliberal reforms such as those inspired by the NPM in order to better understand the manifold implications of accounting in a wider social context.

References

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