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Interdisciplinary accounting research in the Public Sector
Dissolving boundaries to tackle wicked problems

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Abstract

Purpose – The purpose of this paper is to review and present a contemporary perspective on interdisciplinary accounting research in the context of the public services.

Design/methodology/approach – The authors present the experience, interpretations and perspective on the state of this research and how it might usefully proceed. The authors use the concept of knowledge production modes to inform the discussion on how the authors might tackle wicked problems.

Findings – The interdisciplinary accounting research project in the public services needs to do more in terms of moving outside the disciplines of accounting scholarship. Shifting to a mode of knowledge production that addresses wicked problems requires the interdisciplinary accounting project to work on specific problems with real world application. The authors must re-envision how the work with practice in the doing of research.

Originality/value – This timely perspective argues for a transition in the interdisciplinary accounting research project in the public services before its approach, assumptions and methods become taken-for-granted, potentially missing this opportunity to shift into a more engaged research enterprise.

Keywords Accounting, Wicked problems, Interdisciplinary, Public sector

Paper type General review

Tackling wicked problems is an evolving art. They require thinking that is capable of grasping the big picture, including the interrelationships among the full range of causal factors underlying them. They often require broader, more collaborative and innovative approaches (Australian Public Services Commissioner, Australian Public Service, 2007, p. iii).

Introduction

Interdisciplinary accounting research represents an interesting and challenging contradiction in terms. While interdisciplinary suggests the synthesis of a broad range of disciplinary approaches and perspectives, accounting research typically counters with the introduction of a disciplinary framework and boundary focusing on specific sub-practices of accounting (e.g. financial accounting, management accounting, auditing, accountability practices) and an end-goal of publishing in a highly-regarded accounting journal. While these are not “bad” practices per se, they are inherently limiting. In the domain of “public services”, which is the specific focus of our paper,
a number of authors have called for greater engagement with practice and policy and for working across disciplinary boundaries (for some recent examples, refer to Broadbent and Guthrie, 2008; Humphrey and Miller, 2012; Cuganesan et al., 2014)[1]. Yet, interdisciplinary public services accounting research can easily be criticised for falling into what Bourdieu (2000) calls “scholastic reason” or “scholastic dispositions”, and therefore “mistaking the things of logic for the logic of things” (Bourdieu, 1990, p. 49). While we might have, over time, increased the extent to which we are informed by, and apply ideas and concepts from, fields such as psychology, sociology and philosophy to the study of accounting in the public services, this theoretical borrowing (see, Jacobs, 2012) raises important issues about the nature of the contribution we make as interdisciplinary accounting researchers. Is extending existing theoretical frameworks sufficient? Should we engage with colleagues beyond the field of accounting? Do we wish to challenge Bourdieu (2000) and go beyond the academic field to engage more fully with the important and complex problems of public service delivery that occupy the worlds of policy and practice?

Perhaps the underlying challenge to date is how to understand, reward and review research performance. From an analytical and practical perspective it is easiest to focus on performance within our own field, particularly as evidenced and measured by publication in our prestigious academic journals. These publications tend to be important from the perspective of field specific capital, most easily translated by the academic into rewards in terms of promotion and recognition. However, what is equally interesting is that a great many of our leading thinkers and authors who publish interdisciplinary accounting research on public services have not restricted their publication output to the academic accounting audience, but also publish in forums and journals that connect to other academic fields and to practitioners in the public policy area. More obvious examples here are the work of academics such as Jane Broadbent, Richard Laughlin and Michael Power, who, while being active and engaged members of the interdisciplinary accounting research community, also engage with, and publish across, disciplinary fields of public policy, education and health. However, as Humphrey and Miller (2012) observe in their review of accounting and public management research, accounting research has limited interdisciplinary appeal with the works of Power (1994, 1997) and Miller and Rose (2008) being notable exceptions. It is this kind of willingness to shift the interdisciplinary project outside our disciplinary boundaries that means that we can start to adopt mode two approaches rather than locking into the existing mode 1 (Gibbons et al., 1994; Nowotny et al., 2001) approach to knowledge production[2]. This point is consistent with Bourdieu’s (2000) critique of scholastic logic. Simple descriptive analysis of public services issues and challenges are not sufficient to understand or resolve those issues. What is needed is a deep analysis of how persistent problems in the domain of public services policy and practice reflect a lack of understanding on our own part and the methodological reflexivity to go beyond what is socially and individually taken for granted (Bourdieu, 2004).

So does existing interdisciplinary accounting research reach the mark? Jacobs (2012) reviewed 16 years (1992-2008) of public sector accounting research and suggested that over half were highly descriptive with no explicit theorisation, suggesting that there is scope for improvement. While it may be argued that these descriptive papers are engaged in local policy concerns, it is hard to see how a descriptive paper mobilises the insight or evidence necessary to change policy and practice behaviour. Jacobs (2012) suggests that the most common theoretical approach is the use of the theoretical themes of accountability and New Public Management (NPM); this is further supported
(Jacobs, 2014) when he establishes that Hood (1995) is the most highly cited paper from the journal Accounting, Organizations and Society. Given the changes and evolutions in this literature (some of it reflected in accounting journals) it seems that the NPM wave may have waned. Regardless, there is a broader imperative to go beyond descriptive studies and typologies of NPM or accountability and towards deeper insights into the nature of this accounting and how it is deployed in practice.

**Wicked problems**

For us, crossing boundaries to tackle wicked problems is the next frontier for interdisciplinary public services accounting research. Wicked problems manifest when there some or all of the following: difficulties in completely defining the problem, difficulties in knowing when a problem is solved or in testing solutions, choosing interventions is a matter of judgement and carries with it potential for significant consequences that cannot be undone easily, relative uniqueness or specificity, multiple causes and a complex web of stakeholders (Rittel and Webber, 1973). Wicked problems stem from multiple causes and contain a number of interdependencies. They also involve multiple stakeholders, often with competing value sets. Finally, wicked problems are often related to other wicked problems and evolve over time. As such, “both the definition and the solution to the problem are uncertain and controversial” (Durant and Legge, 2006, p. 310).

Why is a focus on wicked problems important? We suggest two main reasons. The first relates to persistence. In the context of public services, we still face many of the same problems today, despite over 30 years of public services “reform” and the promise of transformation heralded by new management and financial accounting practices imported from the private sector. Hopper’s (1986) contention that private sector problems pose as public services solutions still holds true, while government continues to grapple with concerns of resources, outcomes and accountability. On reflection, many of the arguments that drove radical privatisation (Osborne and Gaebler, 1992) and associated processes of “accountingisation” (Power and Laughlin, 1992, pp. 132-133) were redeployed to support arguments against privatisation and for recentralisation. In some cases the same arguments have been yet again redeployed to support the latest decentralisation initiatives! While it would be wrong to attribute the blame for these problems to the interdisciplinary accounting research community, we think that more could be done. Rather than describing problems in public services accountability and accounting, we should creatively challenge and shape how policy is composed and practice is enacted in the public services.

The second relates to relevance. As the opening quote suggests, the label “wicked problems” has garnered attention amongst policy makers as they struggle to address complex challenges of market failure and social and environmental concerns with ever reducing budgets and resource pools (see forthcoming special issue of Accounting, Auditing and Accountability Journal on “public sector accounting and accountability in an era of austerity”). There is nascent evidence of agencies and government departments coming together and working across boundaries to address wicked problems but they too face a challenge of being “inter-disciplinary”. In their study of an organisation combating the complex challenges posed by serious and organised crime Cuganesan et al. (2012) observe that issues of accounting here are significant in shaping how boundaries are blurred and bridged. Indeed many of the challenges associated with tackling wicked problems implicate accounting; how to encourage collaboration and coordinate these whole-of-government networks? How to account for
outcomes that emerge in the long term and as the indivisible result of the efforts of many contributors given existing accountability frameworks that emphasise annual evaluations of efficiency and effectiveness? And, more simply, how to measure and assure that interventions are working given the nature of wicked problems? Accounting practice has the potential to provide benefit as well as cause unintended consequences within these collaborative and whole of government initiatives. Consequently, as Cuganesan et al. (2014) urge, accounting researchers should engage more fully in exploring how accounting systems and practices in public services might be designed, implemented and operated to generate positive consequences that outweigh associated risks.

Furthermore, being relevant requires us to work across disciplinary boundaries. If we are to shape an accounting that tackles wicked problems, we must engage with our counterparts from other areas in developing rich understandings of the problem context and existing policy approaches, in debating alternative approaches to the problem (Rittel and Webber, 1973; see also Durant and Legge, 2006). We must ask how accounting might be implicated, and how policy interventions translate into and reshape the practice of public services (Humphrey and Miller, 2012).

What next: refining the interdisciplinary accounting project in public services

So what do we need to do? Strategies of multidisciplinary teams and the communication of findings across relevant practitioner and disciplinary forums represent an important and necessary step in the interdisciplinary project. While there have been several important achievements, interdisciplinary accounting research in public services is still a work in progress. To illustrate, reviews of research observe stratification in public services research along geographical (USA vs other) and disciplinary (accounting vs public administration) lines, with little exchange or sharing of ideas and findings (Van Helden et al., 2008; Goddard, 2010). There is much that needs to be done to dissolve boundaries between silos of scholarly knowledge.

Yet, dissolving boundaries of scholarship is not sufficient to address the challenge of Bourdieu (2000), or to really embrace the opportunity represented by mode 2 research. What we also need to do is dissolve boundaries between fields of knowledge and fields of policy and practice (Broadbent and Guthrie, 2008; see also English and Guthrie, 2003). Engaging with practice in the development of a research agenda and interesting practitioners in the results of a research inquiry are obvious options. But the absence of explicit implications for practice in public services accounting research and fragmentation when practice implications are identified has already been observed (Goddard, 2010; Van Helden and Northcott, 2010; Jackson, 2011; Cuganesan et al., 2014). There have been calls for research aimed at developing and evaluating new techniques, examining conditions for successful implementation and explicitly developing practical implications and guidelines for practice (Van Helden and Northcott, 2010) and for the adoption of a diversity of methods from experimental designs to action research (Cuganesan et al., 2014). We propose that this future public services research involves greater co-mingling of diverse researchers, policy makers and practitioners in the doing of research that addresses significant problems confronting our society. Creating empathy with those charged with tackling multidimensional issues that are highly resistant to resolution can only benefit the research enterprise; to achieve this we must be willing to sacrifice our disciplinary purity. What might be seen by some as a sacrifice or a risk may be seen by others as an opportunity. While “inviting the outside in” potentially poses threats of capture or demystification, we argue that this
fades in comparison to the potential benefits of creating mutual understanding of how accounting research might contribute to broader public services context.

Bourdieu's (2000) fundamental point in his critique of the scholastic reason and the particular blindness of academics is our tendency to lock ourselves into positional debates within our academic fields and in doing so suppress concerns with broader social and political spaces. In short the problem is the motivation of academic problems. When it is possible – and desirable – to derive that motivation simply within – and against – the field of existing academic literature, the interdisciplinary accounting project is really just another part of processes of symbolic violence. However, if we are willing to draw on both academic motivations and motivations informed by “practical logics” there are real opportunities to transform the relations between citizens and ultimate shareholders in the enterprise of government – through engendering trust, bilateral dialogue about risk, inclusivity and performance grounded in numbers and narrative.

In conclusion, the interdisciplinary accounting project in relation to the public services is on the cusp of a new phase. Many of the people who started this work have (or will soon consider) retirement and, no doubt, will be replaced with others that hopefully continue in their footsteps. However, the greatest danger to the spirit and legacy of this work is to allow it to become the doxa, above critique, review and revision (Molyneaux and Jacobs, 2005). The challenge is to extend and develop, working with colleagues and reaching audiences outside of our traditional boundaries of scholarly disciplines and across research-practice divides. The real and persistent problems faced by our society around aging populations, environmental protection and destruction, mass movements and the polarisation of the rich and poor, provide unlimited research opportunities if we are willing to lift our eyes to see both those who share our concerns and those who are involved at the practical level. Perhaps our role as researchers is to strive towards a “brave new world” where academics and practitioners increasingly engage in the doing of inter-disciplinary accounting public services research programmes oriented towards clearly wicked problems. Well why not? With many arguing against the ongoing funding of research in the public interest, perhaps the challenges posed by this brave new world are already upon us.

Notes

1. We use the label “public services” rather than the conventional “public sector” to acknowledge the blurred boundaries between government agencies, corporatised government entities, not-for-profit organisation and private sector businesses that collaborate or work together to deliver public services (Broadbent and Guthrie, 2008).

2. Gibbons et al. (1994) and Nowotny et al. (2001) describe mode 1 productions of knowledge as being motivated by knowledge alone rather than the applicability of findings and reflected work separated by discrete disciplinary boundaries. In contrast, mode 2 production is based on multidisciplinary teams who work together for short times on specific problems that have real world application.

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