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## Democracy, accountability, accounting and trust: A critical perspective reflecting on a UK Parliamentary inquiry into the role of government accounts

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## ABSTRACT

Democracy is a contestable concept. Variants have been mobilised/appraised in critical discourse. Concurrently, in efforts to operationalise democracy, accountability is demanded, and thus accounting, relying on a notion of trust. Advocating more studies into ‘democracy’ and ‘accountability’ in practice, we focus on the UK’s parliamentary democracy, entailing the UK legislature’s scrutiny of the executive, in turn entailing an accounting that in reasonable terms can be trusted vis-à-vis this role. We analyse hearings before the UK’s Public Administration and Constitutional Affairs Committee (PACAC) over 2017–19, encompassing a Parliamentary Inquiry into the role of Government accounts. We construct an immanent critique, seeking to uncover deficiencies in ‘democratic’ practices in the terms by which they are justified. Here, a working of Mayer, Davis, and Schoorman (1995) conceptualisation of trust (considered integral to official discourse on Government accounting’s support role vis-à-vis democracy/accountability), informing analysis of PACAC’s discourse, help build critique. PACAC probed the Government’s annual reports and accounts, finding them deficient in terms of their promised integrity, benevolence and competence, entailing diminished trust: gaps in democratic purpose, accountability for democracy and competence were indicated. Elaborating, we suggest implied ways forward. We expand to consider further insights vis-à-vis radical orientation towards the democracy-accounting nexus.

### 1. Introduction

Democracy is a contestable concept. Varieties have been mobilised in critical discourse, including in critical accounting (e.g., Mouck, 1995; Brown, 2009; Dillard & Vinnari, 2019). Some see ‘democracy’ as something to strive for, a desideratum impossible to achieve absolutely but nevertheless approachable (see, on a radical variant of democracy thus viewed, Mouffe, 1988, 2007; Laclau, 1990). Some see current versions of democracy as work-in-progress, even where relatively unchallenged, or as substantively captured, even constitutive, practices of a problematic order (see Žižek, 2009b, Žižek, 2012; Žižek, 2019). Others support modifications (including pragmatic and/or temporary) to actual or prospective forms of people power in, e.g., worrying about unrestrained power or, on a different tack, recognising the need for especially urgent, relatively unrestrained, action (see Žižek, 2009a). The body (to be)

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subjected to democracy is also variously seen as, e.g., micro-organisational, local, national, federal and global, with debates over the need for more global democratic systems to tackle global issues and concerns about democratic deficits (Held & McGrew, 2000; Holden, 2000; Žižek, 2013; Beckers, Djikstra, & Fenger, 2016).

Concurrently, across these conceptions or constructs, and evident in efforts to operationalise them, democracy is understood to require ‘accountability’. For Bovens (2005, p. 182), accountability is the “hallmark of modern democratic governance” (see Bovens, 2007), while critical commentators indicate how accountability can be problematic in practice (Roberts, 1991; Messner, 2009). That ‘democracies’ require a substantive accountability-based accounting is acknowledged by critical scholars (Dillard & Vinnari, 2019), accounting here furnishing accountability to those to whom it is deemed due (Miller & Power, 2013; Heald, 2018; Ferry, Midgley, Murphie, & Sandford, 2023): numerous scholars thus see democracy being supported by public sector accounting/auditing (Pallot, 2003; Funnell, 2007; Ferry & Ahrens, 2022; Ferry & Midgley, 2022). Further, as Svetlova and Pazzi (2020) emphasise, notions of effective accountability entail an accounting that can in reasonable terms be trusted.<sup>1</sup> Again, however, accounting can be problematic in practice. It can obscure accountability and delimit democracy.<sup>2</sup>

As we elaborate later, the democracy-accounting nexus has broad scope. Concurrently, it is an important focus for critical research. Given scant research so far, we need more studies into workings of ‘democracy’ and ‘accountability’/‘accounting’ in practice, yielding insights into problematics of manifestations and ways forward. With good access, we focus here on an aspect of the UK’s system of parliamentary democracy, key in which is the UK legislature’s scrutinising of the executive, entailing accounting that can in reasonable terms be trusted. We analyse, through a critical theoretical perspective, hearings before the UK’s Public Administration and Constitutional Affairs Committee (PACAC) over 2017–19. This encompassed a UK Parliamentary inquiry into the role of Government accounts.

In the focal UK case, accountability ostensibly ensures that administration remains subject to its political masters, flowing upwards from officials to politicians (Cabinet Office, 2015), also ostensibly rendering the executive responsible to legislature and people, the latter with formal opportunity via elections to dismiss the Government (Strom, 2000). Institutions such as select committees, think-tanks and scrutiny bodies like auditors or advisors mediate between these actors to ostensibly enable information’s usage (Rutherford, 1992; Heald, 2003). These mediations are in principle demarcated but exploring their interface in practice is of interest even in constraining focus, as here, to the executive’s accountability to the legislature. As in many presidential systems, the legislature ostensibly holds the Government to account day-to-day for its policies through scrutiny in the main chamber and/or committees. This scrutiny ostensibly informs the electorate before, and prevents government abuse and maladministration between, elections (Ferry, Midgley & Green, 2023).

Notions of valid accounting, and effective accountability, here rely upon a notion of trust/trustworthiness. Thus, with the legislature examining the executive’s actions, the executive’s Government accounting must be in reasonable terms (and vis-à-vis the focal ‘democracy’) trustworthy and functional. The accounting’s reasonableness and appropriateness diminish, if, e.g., the executive abuses its powers so as to avoid scrutiny. There are many potential deficiencies. Key is that the relationship between legislature and executive depends upon dimensions beyond formal accountability. Notably, accountability and trust may be mutually reinforcing (Cordery & Baskerville, 2011; Mutiganda & Jarvinen, 2021). Accounting, often produced by professional accountants, here can be understood to perform many of the same roles as it does in the private sector. It territorialises the public sector into different managerial domains, mediates between legislature and executive, subjectivises across the public sector by identifying who is responsible for what, and provides an adjudicatory mechanism (see Miller & Power, 2013; Ferry, Midgley, Murphie, & Sandford, 2023). Thus, the legislature depends upon an accounting the trustworthiness of which is important. As noted, accounting can itself be problematic and delimit accountability. Ter Bogt and Tillema (2016, p. 8) highlight that the relationship between trust and accounting in the public sector requires further research.

Our critical theoretical analysis here entails constructing an *immanent critique*, a key mode of critical theoretic analysis (Antonio, 1981; Stahl, 2022), seeing emancipatory possibilities in current ways and seeking to illuminate deficiencies (existing and/or building) in particular focal ‘democratic’ practices *in relation to the terms, in official discourse, by which they are justified and held out as realised in practice* (Schroyer, 1973). Uncovering contradictions in particular practices can contribute to realising emancipatory possibilities. This mode of critique is found in Marx, who acknowledged that immanent principles were necessary weapons for progressive change as

<sup>1</sup> Here, constructs like trustworthy accounting, and integral concepts, are subjective. A double hermeneutic is entailed. We are thus deeming an interpretation as reasonable or acceptable, if the sense here is a relatively limited one (‘in reasonable terms’). If we think of trustworthy accounting on a continuum we can illustrate. A financial accounting might limit itself to reporting an audited cash balance of £X and we might ‘reasonably’ agree in the context that is a ‘valid’/‘good’ account that might reasonably be trusted in these specific limited terms (attaining substantive inter-subjective agreement). The point can be appreciated if an alternative account is envisaged as ‘unreasonable’. Concurrently, we might also hold the view from a critical perspective that the account is mediated, impure, lacking in key ways and undeveloped or needing liberation (albeit not perfectible). Moreover, in practice, of course, from a critical perspective we can also articulate that accounts, for example, might be deemed acceptable for problematic reasons (see Gallhofer & Haslam, 2019).

<sup>2</sup> Accountability and accounting are also contestable of course. Accountability has been subjected to illuminating critique: There is ‘accountability and accountability’; concepts and practices have been appreciated as problematic (Rutherford, 1991; Messner, 2009). Accounting’s boundaries may be seen in the constrained terms of today’s conventional financial accounting practice, more extensive notions of accounting as ‘calculative’ practice or, beyond narrower affinities of the latter, accounting as ‘account’ or ‘information-for-control’, if, as Gallhofer et al. (2015) suggest, it is *particular* varieties of accounting that especially interest researchers. Accountings across these delineations have been linked to ‘democracy’ (often problematizing manifestations thereof), in actual or envisaged contexts (Miller & O’Leary, 1987; Miller & Napier, 1993; Rose & Miller, 2013; Ferry et al. 2023a; Gallhofer & Haslam, 1995, 2003; Gallhofer et al., 2015). Our argumentation does not imply accounts are *perfectible* in practice.

providing for critique *within historical reality* (Antonio, 1981). Concerning the accounting-democracy nexus, Gallhofer and Haslam (1995), on accounting and modernity (see also Haslam, 1992; Gallhofer & Haslam, 2003), is of note here. It highlights a juxtaposition and interaction, in the developing of modern governance in Britain over the late C18th to early C19th, between democracy, education, accounting and statistics. This work indicates both that these phenomena were seen in radical progressive terms and were seen by the established order as entailing threats to repress.<sup>3</sup> Dimensions of accounting's radical progressiveness can be seen in terms of emancipatory possibilities of the very official discourse mobilised to legitimise accounting itself (see Gallhofer, Haslam, Monk, & Roberts, 2006, on corporate 'voluntary' disclosures/pronouncements). In exploring and seeking to overcome deficiency or lack in accounting practice we may build emancipatory possibilities. Immanent critique is also properly expanded: beyond a critique of reality as contradicting official discourse, the official standpoint is also problematised, if inevitability from within its context (see Sabia, 2010). We also aim to reflect this here.<sup>4</sup> Immanent critique is integral to much critical accounting interpretation (Antonio, 1981, suggests it is core to the critical project) but is more strongly implied in some studies (e.g. Willmott, 1986) and is explicit in Josiah, Burton, Gallhofer, and Haslam (2010).

Trust/trustworthiness can be considered integral to official discourse delineating and promoting Government accounting as servant of 'democracy'. Here, a working of Mayer et al. (1995) conceptualisation of trust, whereby *integrity*, *benevolence* and *competence* are seen as important in building trust, furnishes a way of analysing trust/trustworthiness in this regard. We thus give emphasis in our analysis to integrity, benevolence and competence as promoted characteristics of Government accounting (held out officially as characterising the accounting) in our focal case. Appreciating trust via Mayer et al.'s categories, informing a close reading of the empirical deliberations and output focused upon in this study, helps here to build an immanent critique.

We elaborate that PACAC analysed Government publication of information in annual reports and accounts and found this deficient regarding the promised integrity (where key deficiencies were perceived), benevolence and competence. These deficiencies entailed a diminishing of trust: gaps in commitment to even the Government's own ostensible democratic purpose, notions of accountability for democracy and accounting viability were highlighted. We elaborate on this and implied ways forward and reflect upon more general insights for radical orientation towards the democracy-accounting nexus.

Our immanent critique, drawing from Mayer et al. (1995) categories and appreciation of Committee outpourings, thus suggests Government accounting substantively fell short of that claimed for it. The accounting ostensibly prepared for democratic governance falls short in terms of integrity, which its construction poorly reflected. Integrity issues are also indicated in the Committee's conclusion that Government did not share the Committee's view that the accounts should be used to scrutinise public services' value for money (VFM). The accounting was also not used by departments in managing themselves. Suspect Government benevolence is indicated by Government response to the Committee's inquiry, which suggested Government preferred delay and inaction to substantive response. Benevolence issues for accounting are indicated in the Committee's conclusion that the Government sought to hide from Parliament whether ministers had unfulfilled commitments. Similar indications are in Committee criticisms of how accounting performance information was published: how far Government sought to hide its performance. Government accounting, while in some respects deemed by the Committee technically competent (e.g. application of accruals and professional auditing were seen as positive here) is also understood as somehow incompetent, as suggested by the Committee's conclusion that Government actors lacked competence vis-à-vis achieving accounting to serve the focal democratic process: here, the accounts suggested that Government lacked information/focus concerning who were to use accounts and why. The Committee also concluded that in its view the Government's presentation of information was not competent enough to enable accountability worthy of the name in Parliament.

Our structure continues as follows. Next (part 2), to help position our study we analyse existing literature pertaining to public sector accounting/accountability/democracy, considering how the relationship with trust/trustworthiness has been reflected. In this context, we elaborate further the relevance of Mayer et al. (1995) perspective on trust. In part 3, we outline and justify our methods here, analysing material published by PACAC across the inquiry's two sub-inquiries. We also succinctly delineate our case. In Part 4, we analyse Government accounting through an immanent critique drawing from Mayer et al. (1995). In Part 5, we discuss our analysis in theoretical terms, delineating its contribution. Our conclusion summarizes the study and reflects upon and contextualises it by considering insights for radical orientation vis-à-vis the democracy-accounting nexus, also indicating future research possibilities.

## 2. Accountability/democracy, accounting and trust in the public sector

Our critical framing here was succinctly articulated above and will be elaborated in analysis and discussion. In this section we position our study vis-à-vis prior research linking public sector accounting to democracy/accountability and in relation to how the interface with trust has been drawn upon.

<sup>3</sup> Benn (1979) noted the fear of democracy long held by the established order.

<sup>4</sup> Horkheimer (1974) also affirms a role for immanent critique. He refers to the need for general critique to be translated into historically concrete and specific (including regional and national) immanent critiques including notably vis-à-vis tension between a liberatory democracy and bureaucratic domination, coupled to focus upon overcoming practical problems of building democratic institutions/practices. Stenka (2022) also reads a commitment to immanent critique (including in the expanded sense) in Habermas, encompassing the latter's concern to go beyond a dichotomy between a transcendental or metaphysical normativity and a hermeneutic reconstruction of historically given norms. More recent debate over immanent critique highlights its continuing possibilities vis-à-vis critical theoretical developments, while again stressing the case for its radical expansion (see Honneth, 2000; Browne, 2008; Diehl, 2022; Moser, 2022; Sørensen, 2022).

### 2.1. Purposes of accounts: Links to notions of accountability and democracy

Accounting theorists have valued accounting's potential ability to better serve forms of accountability and democracy. Studies argue that being deemed supportive of forms of democracy/democratic liberty are key for national supreme audit institutions' legitimacy in States typically held out as 'democratic' (Pallot, 2003; Funnell, 2007), as the UK (Ferry & Midgley, 2022).<sup>5</sup> Studies see accounts playing a role vis-à-vis notions of democratic accountability (Heald & Georgiou, 2009; Aversano & Christiaens, 2014; Guarini, 2016; Manes-Rossi, 2019; Bergmann, Fuchs, & Schuler, 2019; Rakhman & Saudagran, 2023), even if some want to see substantive improvement therein (e.g., Mouck, 1995). Concurrently, it is argued that auditing/accounting (including for local and devolved governments) have different roles in States typically held out as 'non-democratic' (Ferry, Midgley & Green, 2023; Ferry, Midgley & Ruggiero, 2023; Mir, Fan, & Maclean, 2017). A democratic dimension underpins many analyses suggesting that accounting/audit *should* sufficiently territorialize and subjectivize power so that electorates and politicians can better understand who is responsible for what (Heald & Hodges, 2015; Ferry, Midgley, Murphie, & Sandford, 2023; Murphie & Fright, 2023). Such ties between accounting and democracy typically intensify around accountability.

Accountability can be variously defined. It has been described as a chameleon concept but is often linked to ideas about democracy (Sinclair, 1995). Mulgan (2000, p. 556) offered several expansions of the concept from current literature: professional and personal accountability, and accountability as control/responsiveness/dialogue. For Bovens (2010), accountability is a "positive quality in organizations or officials" or "an institutional relationship or arrangement in which an actor can be held to account by a forum". Accountability has been seen as directed towards consumers of services, including public services (Mayston, 1993, p. 86). For Goncharenko (2023), expanding forms of democracy into institutions sits beside expanding accountability forms. The observation that accountability is intrinsic to democracy is often stated (Gallhofer & Haslam, 2003; Warren, 2014; Cooper & Lapsley, 2021; Ferry, Midgley & Green, 2023). The word is "increasingly used in political discourse and policy documents because it conveys an image of transparency and trustworthiness" (Bovens, 2007, p. 448). In states typically held out as more democratic, for Mulgan (2000, p. 556), "key accountability relationships...are between...citizens and...holders of public office, and, within the ranks of office holders between elected politicians and bureaucrats". Scholars express concern that accountability does not become "just another political catchword" but that effort to delineate it and maintain reference "to concrete practices of account giving" be made (Bovens, 2007, p. 450). Concurrently, for Messner (2009), demands for accountability can never be fully met, while Roberts (1991) similarly indicates limits on what hierarchical accountability can achieve.

Commentators suggest that within the UK's Westminster system, in central government, it is widely assumed that accountability "requires that ministers report to Parliament (as representative of the electorate)", to quote Neale and Anderson (2000, p. 94; see Bovens, 2005, p. 192). Ferry, Eckersley, and Zakaria (2015) highlight that the relationship between accountability and transparency here is complex and the reports do not simply make government transparent to citizen or legislator. For the system to work in its own terms, accountings should be shaped vis-à-vis the form of democratic accountability they support. The point has been made for the more general case in the literature. For Steccolini (2018), accounting needs to be dynamic and respond to public needs concerned (see Brown, Dillard, & Hopper, 2015, Gallhofer, Haslam, & Yonekura, 2015, for thoughts on taking pluralism seriously in this regard). For Gallhofer, Haslam, and Van der Walt (2011), accountability for human rights depends upon an accounting for human rights emerging.

Historically, perceived public sector accountability needs have been seen as helping shape public sector accounting. For Funnell (1997, 2007), financial accounting has moved towards meeting needs of Parliaments and legislatures, supporting their forms of democratic accountability, illustrating this by indicating how C19<sup>th</sup> British public sector accounting was shaped by Parliament's desire to control military expenditure and its fear of standing armies. For Heald and Wright (2019, p. 568), in the contemporary welfare state politicians seek more forward-looking or policy relevant budgetary information than conventional backward-looking accounts. They re-iterate the notion that accountability is only as good as its accounting.

Numerous studies suggest that public sector accounts mediate (see Miller & Power, 2013) between legislature, citizen and executive (Heald & Hodges, 2015, 2018; Heald, 2018; Ferry, Midgley, Murphie, & Sandford, 2023), supported by, e.g., intermediary institutions (Rutherford, 1992, p. 271) and 'information brokers' (Heald, 2003, p. 747). Concerning Parliaments, specialists can advise MPs and interpret technical information for them (Midgley, 2019, pp. 789-90; Ferry et al., 2021a; Polzer & Seiwald, 2022). Outside Parliament, there are various other information brokers, such as thinktanks like the Institute for Fiscal Studies (Heald, 2003, p. 747). Of course, if in principle democracies effective in their own terms entail accountability and accounting that in reasonable terms (acknowledging their imperfectibilities) are trustworthy, in practice things may be more problematic. Accounting may, e.g., obscure accountability and shape democracy by in effect de-limiting it.

### 2.2. Trust, trustworthiness and accounting

Currently, public sector accounting literature here scarcely clarifies dimensions of trust and distrust in accounts, buttressing the rationale for our analysis. For Mutiganda and Jarvinen (2021, p. 97), trust "facilitates the process that stabilises accountability relationships" and one element of this process is the publication of accounts (financial and/or non-financial) by the authority being held to account. Again, for accounts to support forms of accountability and democracy, the audience for them should deem the accounting in reasonable terms trustworthy.

<sup>5</sup> See also Ferry et al.'s (2023) study of the 196 members of the International Organization of Supreme Audit Institutions.

Trust has come to be seen as a concept used when a trustor shows a “willingness to accept vulnerability/risk...important in situations of dependence and cooperation” (Baldvinsdottir, Hagberg, Johansson, Jonäll, & Marton, 2011, p. 408). This view aligns with Tomkins (2001, p. 165) for whom trust has two aspects: firstly, “an assumption of functional continuity of that with which we are familiar” and secondly, vis-à-vis human relationships, it “enables us to act as if the uncertainty that we face is reduced, although it does not reduce that actual uncertainty”. From this, repeated accountability acts deemed reasonable can themselves reconstruct trust (Hyndman & McConville, 2018, p. 228; Cordery & Baskerville, 2011). Relatedly, Mahama and Chua (2016) looked at how trust emerged in alliances of private sector businesses and identified trust’s formation as an ongoing process of doing. Minaar, Vosselman, Van Veen-Dirks, and Zahir-ul-Hassan (2017) agree and see trust as a quasi-actor and an “unpredictable network effect” emerging from a relationship’s establishment. This strain of literature suggests trust can be relational, mutually reinforcing and asymmetrical.<sup>6</sup> For Christensen and Lægveid (2005, p. 487), concerning democracy quite generally: “...the legitimacy of political and administrative institutions and actors is based largely on trust.” For Cooper, Gibbs Knotts, and Brennan (2008) and Ferry et al. (2021), trust can enable government operations by creating the space therefore. A link between accountability, accounts/transparency and trust has been frequently made. For Halachmi and Greiling (2013, p. 578), increasing ‘transparency’ and ‘accountability’ may be a “necessary first step for restoring citizen’s trust in government.” Trust, however, has been seen in this context as a complicated value. Heald (2018, p. 325) stresses here that citizens may trust differently vis-à-vis different objects: e.g., he distinguishes between trust in government as a whole, trust in a particular government or politician and trust in a country’s democratic system of government. Recent political research suggests that populist challenges to the political system may even raise a trust level by demonstrating that challenges can be absorbed by a country’s democratic structures (Mudde & Rovira Kaltwasser, 2012; Mauk, 2020).

If the above conceptualisation deepens appreciation of trust, our focused concern here is to use a notion of perceived and de facto trust (or lack thereof) to gain insights into problematically deficient practice. We seek in this regard to mobilise an appreciation of trust as multi-faceted. We are thus drawn to Mayer et al. (1995), which aligns with seeing trust as multi-faceted, and trust’s place in a real-world democratic system as complex, noting not only different trust objects, but that trust is also not a binary value: we can trust less or more.

We can elaborate further on Mayer et al. (1995) conceptualisation of trust here. They see trust as constituted via integrity, benevolence and competence. Integrity here represents the trustor’s belief that a trustee adheres to the same principles as the trustor (or principles acceptable thereto, *ibid.*, p. 719) in performing duties: e.g., regarding accounts, that the trustee shares the trustor’s idea of what the accounts are trying to do, thus making the accounts more trustworthy in this sense. If their appreciation of integrity differs substantially from the definition of integrity commonly used in the UK public sector, taken from what is often referred to as the Nolan Committee (Committee on Standards in Public Life, 1995), it is consistent with other treatments of integrity within the literature (Caldwell & Clapham, 2003, pp. 351-2). Benevolence represents the trustor’s perspective that the trustee acts in the trustor’s interest (beyond ‘...an egocentric profit motive’, *ibid.*, p. 718): E.g., here, that trustors believe that the person designing/doing the accounts is not trying to avoid scrutiny, again rendering the accounts more trustworthy. Competence, or ability (Mueller, Carter, & Whittle, 2015, p. 1182), represents the trustor’s belief in the trustee’s multi-dimensional ability to perform a task. Ability ‘is that group of skills, competencies and characteristics...[enabling]...a party to have influence within some specific domain’ (pp. 717–8). E.g., competence could indicate a belief that those producing the accounts are technically capable and/or that the accounts were published in a user-friendly way. Again, this relates to accounting’s trustworthiness.

Mayer et al.’s categories have some consistency with at least key aspects of various treatments of trust, including the insightful Mahama and Chua (2016). Mayer et al. (1995) identify trust/trustworthiness as a quality an actor can accumulate, while Mahama and Chua (2016) elaborate on trust phenomena in everyday practice emerging through doing. Common to these studies is that integrity, benevolence and competence are in effect seen as important factors in building trust.

In our analysis, we draw from Mayer et al. (1995) for the public sector. Mueller et al. (2015) used Mayer et al. to explore (dis)trust in private sector audit. In public sector accounting research, there has to the best of our knowledge been no explicit work using Mayer et al.’s categories together. Scholars have used them as separate concepts. E.g., for Hyndman et al. (2018) and Christensen, Newberry, and Potter (2019) public sector accounting competence claims are based on private sector accounting usage, Van Helden (2016) suggesting that some politicians find such argumentation convincing in some contexts. Scholars have indicated issues with both public sector accounts’ integrity and benevolence behind their publication (Connolly & Hyndman, 2006, p. 287; Hyndman, 2016, p. 478; Liguori, Sicilia, & Steccolini, 2014, p. 99; Buylén & Christiaens, 2016, p. 466; Pina, Arcas, & Marti, 2012; Bonollo, 2023). Our study thus extends prior public sector accounting research in identifying issues with integrity, benevolence and competence vis-à-vis accounting together, through a more holistic lens, to illuminate accounting/accountability/democracy in practice. We add to Mueller et al. (2015) work on the private sector, uncovering what is at issue vis-à-vis politicians’ distrust of Government accounting.

Several accounting researchers have indicated that Mayer et al. (1995) categorisations/dimensions of trust are relevant as promoted characteristics of an accounting institution or system.<sup>7</sup> For Free (2008, p. 631), Mayer et al. (1995) understanding of trust was appropriate for appreciating private sector interorganizational relations. Mueller et al. (2015) study used Mayer et al. (1995) in

<sup>6</sup> The research considered here explores trust’s development over time, but its basic insight is helpful in reflecting on PACAC’s engagement with accounts, while also suggesting lines of inquiry for future research.

<sup>7</sup> Many studies use Mayer et al.’s terms or equivalences without actually referring to Mayer et al. (1995).

exploring trust in the context of a House of Lords parliamentary inquiry giving attention to trust placed in the audit of private sector accounts,<sup>8</sup> finding that the inquiry into the auditor's role in the financial crisis focused on two of Mayer et al. (1995) categories:

"...problematizations voiced by the Lords serve to combine the two elements of competence and integrity: either the auditors failed to uncover or understand the financial risks taken by the banks...a failure of competence...or the auditors did see the financial risks being taken by the banks and deliberately chose not to inform investors or regulators to protect their commercial interest in maintaining their client relationship – a failure of integrity" (Mueller et al., 2015, p. 1182).

Mueller et al. (2015, p. 1174) found benevolence neither featuring in the Lords' assessment of the audit firms nor in these firms' own assessment of their work in the context of the inquiry. They also found that the auditors only acknowledged issues of competence, conceding that "standards of audit had slipped and traditional prudence of judgement had been lost" (*ibid.*, p. 1186). This fits with the image of a profession whose "idealization implies that audit is performed to a high standard of competence and integrity, in the service of the public interest" (Whittle, Mueller, & Carter, 2016, p. 133) and whose focus has been on constructing an image of "trustworthiness, independence and dependability" (Willmott, 1986, p. 576).

For Joyce (2020, p. 1626), regarding insolvency practitioners (IP), especially with secured creditors, "trust building is aligned with both demonstrating to valued network members that their interests are being met [benevolence] and continually confirming the IP's competence...and intentions [linked to integrity]" (covering Mayer et al.'s dimensions). Similarly, regarding charities, Hyndman & McConville (2018, p. 228) found trust drivers included whether "fundraisers are honest and ethical" (benevolence), whether the charity was "well managed" (competence) and whether it was "making a positive difference to their cause" (integrity and competence). Scholars have isolated Mayer et al.'s dimensions as sources of trust, as Ahrens (2008, p. 150) did in arguing that, "success tends to breed trust especially if sustained over consecutive periods." Trust accruing to a group due to their mastery of a technical accounting matter (competence), can limit discussion to an "inner circle of accounting experts", leaving the public with "no option but to trust those within that circle" (Stenka, 2022, p. 11). In Addison and Mueller (2015, p. 1278) analysis of the Big Four's appearance before a Parliamentary select committee to justify their tax work, the accountants *claimed* they could be trusted by focusing on their "benevolent and self-disinterested intent." Auditors have defied criticisms that commercial motives might impugn their professionalism by presenting "...as social actors whose highly developed sense of commercial imperatives does not prevent them from respecting professional value" (Dermarker & Hazgui, 2022, p. 17; see also Van Brenk, Renes, & Trompeter, 2022, p. 15). The signifier 'professional' might shore up trust but, for Chaidali and Jones (2017, p. 17), trust in integrated reporting suffered due to perception that behind it was "a coalition of professionals...[seeking]...to further their own interests" and thus lacking integrity. Concerning the public sector, for Dudau, Favotto, Kominis, and Sicilia (2020, p. 143), leaders building trust in a network focused on improving the network's "trust in other member's goodwill and competence" (their integrity and competence).

Returning to the public sector, there has been limited work assessing trust in public sector accounts, even if, as Svetlova and Pazzi (2020) argue, trust is central to whether people engage with these accounts. Hyndman (2016), finding little evidence of commonly assumed users actually using public sector accounts, suggests it indicates lack of trust in the accounts.<sup>9</sup> In offering various explanations for this lack of use, the literature *indicates* again here the relevance of Mayer et al. (1995) categories, which have sometimes been in effect mobilised implicitly.

Firstly, scholars have examined the integrity behind the assembling of accounts. In an expansive analysis, Dillard and Vinnari (2019) call for 'accountability-based systems of accounting' rather than accounting-based systems of accountability, articulating current practices' deficiency in integrity. Studies have identified that accounting expert language, particularly in accruals accounting, lacks integrity in that it in effect excludes many of those envisaged under a democratic theory to be using the accounts (Connolly & Hyndman, 2006, p. 287; Hyndman, 2016, p. 478; Liguori et al., 2014, p. 99; Buylen & Christiaens, 2016, p. 466). Both Steccolini (2018, p. 262) and Stewart and Connolly (2022), in a detailed analysis, identify that multiple logics have helped inform development of public sector accounts. Only one of these logics (the political) relates to democracy and public accountability.

Secondly, if there have been fewer studies concerning benevolence vis-à-vis public sector accounting, returning to the expert language issue, researchers have warned that complex accounts might become a "means of obfuscation" due to users' lack of understanding (Ezzamel, Hyndman, Johnsen, Lapsley, & Pallot, 2005, p. 48). Concerns arose in the early 2000s that the government might try to shift some liabilities off balance sheet using mechanisms like the Private Finance initiative (PFI) (Kirk & Wall, 2001, p. 42; Broadbent & Laughlin, 2013). Accruals accounting has been variously critically appreciated in this regard. Whilst scholars acknowledge that in novel areas, like guarantees, governments are typically going to push for less disclosure, accruals accounting has been seen by some as broadly forcing governments to disclose more than under cash accounting (Heald & Hodges, 2018, p. 799). Initial assessment of introducing accruals accounting into the public sector stressed positives for balance sheet completeness (Heald & Georgiou, 1995, p. 573). Concurrently, for some scholars the accruals approach has facilitated self-interested manipulation by managers (Pina et al., 2012; Bonollo, 2023). For Bakre, Lauwo, and McCartney (2017), implementation of International Public Sector Accounting Standards in Nigeria can be linked to facilitating corruption.<sup>10</sup> For Figenschou, Karlsen, and Kolltveit (2023), there are

<sup>8</sup> They follow Macmillan (2004, p. 944) argument that markets depend on "mechanisms of financial reporting, involving auditing and the public accounting profession" as "instruments of trust", indicating a private sector accounting/auditing role differing from accounting's ostensible public sector role, including with regard to supporting democracy.

<sup>9</sup> For O'Neill (2002, p. 11), trust can be measured both by what people say they trust but also by how they behave when asked to rely on assertions made by those they are asked to trust. For her, behaviour is a good indication of actual trust. Concurrently, explicit or implicit perceptions of trust can usefully inform analysis.

<sup>10</sup> One alternative is to do both accruals and cash accounting. Breadth/expansiveness in accounting has rarely been supported in practice.

recurrent issues over the degree to which communication professionals within UK government departments, involved in constructing expansive public sector Annual Reports covering organizational performance, are subject to political pressure.

Thirdly, contrasting with criticism of the integrity and benevolence of how accounts and annual reports are compiled, there is in effect consensus in the literature that advocates of accounting reform relied upon a promoted 'competence' to build trust. Even recent criticisms of central government accounting's scope point out how implementing the accruals concept has buttressed the positive extension of scrutiny (Ferry & Midgley, 2023). For Liguori, Sicilia, and Steccolini (2012, p. 917), in Italian municipalities, "adoption of accrual accounting retains a symbolic power and signals an emphasis on managerialism, innovation and efficiency." Several studies extended this analysis, acknowledging an international community legitimising introducing private sector accounting norms into the public sector as competence (Pollanen & Loiselle-Lapointe, 2012; Adhikari & Gårseth-Nesbakk, 2016; Christensen et al., 2019). A reputational aspect may explain Van Helden (2016, p. 532) assertion that "politicians' appreciation or perceived usefulness of financial items is much higher than their actual use." For Hyndman et al., (2018, p. 1386), UK reform was based on "adhering to best practice." Stewart and Connolly (2022) deepened this, highlighting how reforms were supported by appeals to efficiency, effectiveness and accountability. Ferry et al. (2015, p. 203) saw audit as an important rhetorical guarantor of public sector accounts' accuracy. Accounting reform substantively depended upon arguments reflecting bureaucratic rationality and central government departments' authority (Hyndman & Liguori, 2016, p. 413).

In terms of interface between the categories, reliance on private sector international accounting practice as an external body or institution of competence to legitimate change may variously threaten integrity. It may inappropriately translate the diverse material government should properly be held to account for into a particularly narrow accounting (Carnegie & West, 2005). And the community of technically competent users may end up as the only audience for the accounts, and governments "no longer need to answer to their electors, but abdicate their responsibility and accountability duties to external, often not directly represented, authorities" (Liguori & Steccolini, 2018, p. 170). Even with increased convergences, as Heald and Hodges (2015, p. 1007) highlight, differences in social structure, accounting regulation and its implementation at local, regional and national levels renders inter-country comparison via accounts a "rhetorical" exercise. Tension between efforts to align UK government accounts with currently standard commercial accounts and the ostensibly democratic purpose of public sector accounts is a longstanding feature of debates about accounting (Edwards, 2023).

This study contributes in adding to critical appreciation. Agreeing with Svetlova and Pazzi (2020) that trust is key for accounts supporting notions of accountability and democracy, we aim to articulate, using Mayer et al.'s categories, dimensions of trust in government accounts. Considering the varying positions in the literature, it is useful to gain a sense of perceived and *de facto* trust from committee deliberations, which can be interpreted. And we specifically use Mayer et al.'s schema to explore, through PACAC's deliberations, where accounts are trusted and distrusted, going beyond a simple binary analysis of whether accounts are trusted or not in our case and exploring more deeply the degree of trust and the reasons for this. This reflects Mayer et al. (1995, p. 717) understanding of their conceptualisation of trust as a "set...[of concepts providing]...a solid and parsimonious foundation for the empirical study of trust" that can help explain "why some people are more trusted than others", and allows scholars to explore why an institution/practice like accounting comes to be more/less trusted over time and/or by reference to some norm.

For us, such exploration is well suited to inform an immanent critique. If we find indications of accounting being practised less competently and/or reflecting less integrity and/or being less imbued with benevolence than is at least implied in official discourse (and we argued earlier that these three dimensions are integral to that discourse) we contribute to such a critique. We use the concepts/categories of Mayer et al. (1995) to identify where MPs indicated distrust in the UK government accounts and where those accounts do command some trust, allowing us to suggest primary components driving distrust or trust of the accounting, helping shape an immanent critique.

We can read into the conclusions of PACAC insights into whether the UK government accounting meets three key criteria by which it would ostensibly assess itself, indicating ways the accounts do and do not currently support democracy and accountability in the focal sphere. If Mueller et al. (2015) findings are replicated in our public sector case, we should see what we can read as substantive criticism of the integrity and competence of accounts preparation and promulgation, but little criticism of the benevolence of these processes. Conversely, the literature on public sector accounting suggests that there may be criticisms of the integrity and benevolence with which accounts are put together (Ezzamel et al., 2005; Greenwood & Zahn, 2019) but more faith in the *competence* of their collation. Analysis of PACAC's report bolsters earlier analyses, while accounting is understood relatively expansively and in intense detail, going beyond, for instance, the commonly highlighted antithesis between accruals and cash accounting. We elaborate here an immanent critique of the focal system and then expand towards implications in terms of a more radical orientation at the accounting-democracy nexus.

### 3. Research case and method

The research case and method are here set out, before we move to analysis of the empirics.

#### 3.1. Research case

The UK holds itself out as a representative parliamentary democracy. Its government is chosen through a general election (a first-past-the-post constituency system) for the Commons, the elected House, where the party commanding a majority of MPs forms a government.<sup>11</sup> The Commons scrutinises the Government through its select committees and various affiliated bodies, including its auditor, the National Audit Office (NAO), and the Parliamentary and Health Service Ombudsman. The Government comprises politically appointed ministers (mostly from the Commons) and unelected civil servants assisting them: of the Government witnesses providing evidence to PACAC, only one (David Gauke) was a minister, others being civil servants.

One of the Commons' most important apparent powers concerns its supremacy in financial matters, ostensibly underpinned by two processes: the House approves government expenditure plans annually, through debates and votes upon the Estimates, albeit questions have arisen about how far the House exercises these powers (Pugh & Leigh, 2012, p. 4; Procedure Committee, 2017); after the Government has spent money, each department produces accounts, drawn up under the responsibility of each department's Accounting Officer (normally the department's senior civil servant). These accounts are audited by the Comptroller and Auditor General (in 2017, Sir Amyas Morse) and NAO. The published accounts form the basis for the Commons' scrutiny of expenditure.<sup>12</sup>

We here explore this second process, concerned with accounts. This is what PACAC focused upon.<sup>13</sup> Government accounting has changed over the years. In 1995, a key change was the Government's move towards accruals accounting. In 2001–2, Resource Accounting and Budgeting began, based on UK Generally Accepted Accounting Principles and in 2009–10, the UK public sector moved to using International Financial Reporting Standards (IFRS). In 2014, the Treasury reviewed the content of government annual reports and accounts and moved to a system still using IFRS but reorganising the annual report into three sections covering performance, accountability and the financial statements.<sup>14</sup>

In 2016, PACAC began an inquiry into the constitutional position of UK government accounts, the first detailed, focused inquiry into this ostensible mechanism for scrutiny since 2001. PACAC is both a cross-cutting committee, examining issues in public administration and constitutional questions, and a departmental committee examining Cabinet Office work. The Committee is also responsible for scrutinising the Office for National Statistics. MPs on a committee may shape its agenda within the Commons remit. If the Liaison Committee (2009) had conducted an inquiry into financial scrutiny, and the PAC had held inquiries on the *Whole of the Government Accounts*, PACAC's chair and other committee members had long expressed dissatisfaction with the format of general government accounts and launched an inquiry in 2016. PACAC held three evidence sessions in its 2016–17 inquiry over May–December 2016, taking evidence from the participants included in Table 1. The Committee also received 28 evidence submissions and published a report in April 2017, just before the UK's 2017 General Election (PACAC, 2017).<sup>15</sup> PACAC sought evidence from different bodies particularly thinktanks, but many did not respond, not seeing accounting's relevance to their work (Private information, one of the authors leading this process for the committee in 2017).

Whilst the committee's core remained in place during the inquiry, there were changes (as is usual) in membership. The committee reflected the House's composition in terms of the number of MPs from each party appointed to it, thus having a Conservative majority over 2017–19. It was chaired by veteran Conservative MP, Sir Bernard Jenkin, throughout. MPs on the committee included former cabinet ministers (David Jones and Cheryl Gillan), former shadow cabinet members (Paul Flynn and Kelvin Hopkins), future cabinet ministers (Tom Tugendhat and Oliver Dowden), members of minority parties (Ronnie Cowan) and members ranging in the date of their first becoming MPs over 1992–2015. In 2017, after the first report was published, the UK had a general election after which Jenkin was re-elected Chair and many committee members continued in post. In 2018, the Treasury responded to the first report on the Government's behalf and the NAO responded on its own behalf. The Treasury endorsed the Committee's report but suggested a Treasury review. The Committee published the responses in summer, 2018, accompanied by a second report detailing the Committee's view of the review's timing, scope and who should be involved in it (Pacac, 2018b). The Treasury finally published its review in March 2019

<sup>11</sup> A party system has dominated. If no overall party majority manifests, arrangements between parties and independents are possible, e.g., coalitions or other arrangements. To represent a party, an individual must first be chosen by that party at constituency level. Independent candidates can stand for election but few have any prospect of winning and it is expensive to run. In the UK's Westminster system there is a second House, the Lords, which is unelected but shares the task of shaping laws and checking and challenging government work. In principle, the unelected Lords can be controlled by the elected Commons through the Prime Minister appointing members to the Lords. The Commons could even abolish the Lords. The UK constitution is unwritten.

<sup>12</sup> Normally, accounts are scrutinised in the relevant departmental select committee charged with examining the department's expenditure, policy and administration. If the accounts are qualified, the accounts will be examined in the House's Public Accounts Committee (PAC).

<sup>13</sup> The first process, commonly described as estimates, is separate from the accounts process and was the subject of a separate Parliamentary hearing (Procedure Rakhman & Saudagran, 2017).

<sup>14</sup> These reforms were all set out in Treasury guidance both through *Managing Public Money*, the Treasury's manual for public expenditure, and, the Financial Reporting Manual, which instructs departments how they should account for public money: The Treasury is the main department responsible and for accounts and their presentation.

<sup>15</sup> This number of submissions is fairly typical for a UK select committee inquiry, even a high-profile one: e.g., a subsequent PACAC inquiry into Carillion received 32 submissions (Pacac, 2018a).

**Table 1**  
Witnesses to the inquiry (Oral and Written Evidence)<sup>1</sup>.

	Oral Evidence	Written Evidence
Parliamentarians	John Pugh (MP for Southport, 2001–17), Craig Mackinlay (MP for South Thanet, 2015–)	
Academics	Professor Malcolm Prowle, Professor Sheila Ellwood	Dr Joachim Wehner, Dr Josette Caruana, Professor Laurence Ferry, Dr Danny Chow, Ed Poole, Professor David Heald, Professor Johan Christiaens, Professor Malcolm Prowle, Professor Sheila Ellwood
Civil Society organisations	Will Moy (Full Fact)	Institute for Government, National Council for Voluntary Sector Organisations, Organisation for Economic Cooperation and Development, Plain English Campaign, Spend Network, Taxpayers Alliance, Kings Fund
Accounting Bodies		Chartered Institute of Management Accountants, Chartered Institute of Public Finance and Accountancy, Institute for Chartered Accountants of Scotland, Institute for Chartered Accountants in England and Wales, International Federation of Accountants
Individuals		David Kilpin, FlyingBinary Ltd, David Chassels, Jason Beckley
Independent Body (including auditors)	Sir Amyas Morse (Comptroller and Auditor General), Kate Mathers (Director of Financial Audit Practice and Quality)	NAO, UK Statistics Agency
Preparers and internal users	Amy Stirling (Non-executive director Cabinet Office), Sir Ian Cheshire (Lead Non-executive director, Cabinet Office), David Gauke (Chief Secretary to the Treasury), Julian Kelly (Director General, Public Expenditure, Treasury)	HM Treasury
	In 2019: James Bowler (Director General, Public Expenditure), Vicky Rock (Interim Director, Public Spending Group and Interim Deputy Head of Government Finance Function) and Mike Driver (Chief Financial Officer, Ministry of Justice and Head of the Government Finance Function)	

<sup>1</sup> Role descriptions in the table relates to roles held when giving evidence. The NAO submitted two sets of evidence. Professor Ferry and Dr Chow (2016) submitted jointly so 28 people/organisations are referred to but 27 submissions.

and the Committee held a further evidence session, with senior civil servants from the Treasury and Government Finance Function reporting on progress against the review (Treasury, , 2019; Pacac, 2019). The Treasury (2020a) subsequently published updated guidance for accountants within Government, reflecting some Committee recommendations. We draw here upon the Committee's three evidence sessions for their initial report, the evidence submissions to that initial inquiry, their two reports and the November 2019 evidence session with the Treasury.

### 3.2. Method

We analysed the select committee transcripts, evidence and reports for text corresponding to Mayer et al. (1995) categories of trust – integrity, benevolence and competence – vis-à-vis accounting. As many transcripts were only published in HTML formats, we referred to the numbered questions asked rather than page numbers in referencing. The authors also read the transcripts looking for elements of argumentation contradicting Mayer et al. (1995) framework. We analysed the material in terms of whether and why MPs might trust the accounts. We also considered how the Government and the auditors sought to assure MPs they could trust the accounts.

During our research, the data was thus analysed and organised into themes according to Mayer et al. (1995) framework following interpretative research practices (Ahrens & Chapman, 2006). We developed these themes, reflecting a built cognition of the political context of PACAC's inquiry including other Parliamentary inquiries, our contacts within Parliament and their view of the report, and our own readings and discussions of the report and hearings. Further, one of the authors involved in the study had also served the Committee as an advisor during the conduct of its two inquiries, in 2017 and 2018, and thus could bring insights from his direct experience of the Committee's work.<sup>16</sup> Another author submitted written evidence to the 2017 inquiry but had no engagement with either inquiry otherwise. The third author had no involvement with either inquiry. The other collaborators in the study critically challenged the author involved with the committee's work. More generally, the authors embraced a critical reflexivity (Coburn & Gormally, 2017). The benefits of participant observation and ethnography also apply here in the particular sense that the author serving the Committee could closely observe its work<sup>17</sup>: The research team adopted a perspective embracing critical ethnography, consistent with the notion that critique of a particular focus can illuminate a more general critical orientation, if being open to the field (see Marcus & Fischer, 1986; Power, 1991; Laughlin, 1995; Atkinson & Hammersley, 1998; Dey, 2002; Watson & Till, 2010; Gallhofer, Haslam, & Yonekura, 2013).

<sup>16</sup> Committee members were aware that this author was involved in research related to the Committee's work.

<sup>17</sup> This author also recorded reflections on the Committee proceedings that have enriched interpretation.

Quotations were extracted from hearings and reports, the authors reading the documents concerned with awareness of and openness to differing motivations of the actors involved. The Government, it seems, clearly sought to defend the accounts as they stood in 2017, contrasting with the NAO, academics and other witnesses who provided different sceptical views of how the accounts were or might be produced. By considering how witnesses informed the committee before sessions through written evidence, interacted with the committee during their oral evidence and contributed to the report, we can identify where MPs and other potential accounting users found the accounts succeeded against Mayer et al. (1995)'s criteria and where they found they failed against those criteria. Considering the evidence from this multi-dimensional perspective allows us to identify what appeals convinced and failed to convince the politicians. This illuminated the immanent critique here and reflection on this contributed to a more expansive critical orientation towards the democracy-accounting nexus.

#### 4. Analysis of empirics

We here explore the Committee's views on how the government accounts supported democracy and accountability. In 4.1, we consider the Committee's scrutiny of accounting's role in supporting the focal democracy. In 4.2, we explore the Committee's views on accounts as an accountability mechanism. In 4.3, we elaborate upon the Committee's assessment of the government accounting ostensibly supporting 'accountability' and 'democracy'.

##### 4.1. Democracy and accounts

The first sentence of PACAC's (2017) report on government accounts states that "the requirements for Government to manage and account for the spending...it undertakes and for the taxpayer to see and have confidence in the records...it keeps are vital elements of democracy" (p. 5). For PACAC, accounts should thus support their version of democracy as set out initially in their 2016 terms of reference, an insistence flowing throughout the report. Pacac (2016d) argued that accounts were *meant* to support this democracy in two specific ways. Firstly, they supported Parliamentary scrutiny. MPs and former MPs giving evidence stressed that "Parliament... answerable to the taxpayer for...use of their resources, need to be able to understand what any Government has done, what Government expenditure has turned out like and what has happened within the basic administration of Government" (Pacac, 2016b, Q262). John Pugh, a former Liberal Democrat MP, put it succinctly in informing the Committee that his evidence came "from the point of view of an ordinary Member of Parliament", who he presumed was the person for whom the accounts should be designed. Secondly, they supported citizen scrutiny of Government. For Professor Prowle, in his evidence to the Committee, the accounts had two main purposes:

"The first is to discharge the accountability for the use of resources—how well this Government used my money, your money, from taxation. The second one is to assist those users in making decisions. The question is begged there as to what sort of decisions they could be. It could be what school to send your child to, which hospital to go to, which way to vote in the next election; any of these sorts of things" (Pacac, 2016a, Q186).

For Prowle, these uses of accounts are about citizenship. He refers to the MPs themselves as taxpayers. Prowle's particular variant of a 'citizen-centred' view of democracy (from which he derived an accounting role) was seen by the Committee as compatible with the UK Parliamentary form of democracy (articulated by Pugh).

In effect, the Committee analyzed the operational practice of such a notion using Mayer et al. (1995)'s trust categories. Firstly, the Committee suggested that Government's accounting lacked integrity in that the Government did not actually envisage its accounts as serving the focal democracy. Witnesses indicated this point. For Ellwood, the accounts should be changed and "geared towards Parliament as the representatives of the public" (Pacac, 2016a, Q194). Prowle opined that the UK public sector had "basically followed practice in the private sector blindly" (*ibid.*, Q191), implying that the Government lacked insight to recognize that the accounts were not fulfilling their purpose. The Committee's own analysis supported this conclusion: despite Government assertions that the accounts filled an accountability purpose (*subter*), the Committee found that the accounts were often uninteresting to MPs vis-à-vis holding Government to account. Only 13 of the Commons' 17 departmental select committees held a hearing on their department's annual report and accounts in 2015–16 (the year PACAC examined); only 12 % of questions asked in those hearings were about the annual report and accounts (PACAC, 2017, p. 34). Many committees barely found anything to comment on in the annual report and accounts, seven asking less than five questions using information from the document (*ibid.*). PACAC's, 2017 report concluded lack of use arose "from the nature of the information those documents provide, and the difficulties of using them as they stand" (*ibid.*, p. 35). Kings Fund (2016) (2016), Taxpayers Alliance (2016) and Institute for Government (2016) (2016) all gave written evidence that the accounts and annual reports were of "limited use" (as Kings Fund (2016), 2016, put it) for scrutinizing public expenditure. Such lack of integrity in accounts is indicated in Committee exchanges. E.g., Labour MP Kelvin Hopkins asked the Treasury whether, if the Government "marginalised" accounts, that would "weaken our democracy" (Pacac, 2016b, Q321). The Minister, David Gauke, replied:

"I certainly think that accountability for public spending is very important and good accounts are a key part of that, so yes (*ibid.*)". Hopkins sought "reassurance" that the Treasury shared his views about accountings' democratic importance. His statement was long and passionate. Gauke's response offered reassurance, but briefly and reframed Hopkins' sense of a strong relationship between democracy and Parliament and accounts' key role in supporting both into a blander statement about accounts' role vis-à-vis accountability.

Secondly, PACAC found the Government did not respond benevolently to PACAC's, 2017 initial report, seeking to evade PACAC's recommendations and delaying response/implementation. Despite earlier commitments to respond to all select committee reports within two months, the Government took thirteen to respond to this report, then offering a review of Government accounts (Pacac,

2018b, p. 8). The Committee stated in their second report that the Government's response to their first "underlines how much needs to change in respect of government accounting" (*ibid.*, p. 13). These concerns were supported by the inertia following the Committee's second report. While civil servants attended the Committee in its last 2019 hearing and gave positive indications of changes to come (Pacac, 2019), after the general election these changes mainly did not happen. Treasury, (2019) published a review, making some changes to government accounting's stated objectives (see Treasury, , 2020b), but there was little change to how accounts were set up.<sup>18</sup>

Thirdly, PACAC found the Government, in effect with their advisors/agencies concerning accounting, lacked the competence to understand how to change the accounts as they lacked data about readership. PACAC found that the Government had little information on readership of the annual report and accounts: the Minister told the Committee "obviously it is available to Parliament and Select Committees, but you have academics and international bodies and the general public" but admitted that data was not kept on who was reading and how (Pacac, 2016b, Q316). The Government Financial Reporting Review committed to establishing a group of potential accounting users who would advise the Treasury on accounts' contents, but still suggested the Treasury had no real information about who read the accounts (Treasury, , 2019, p. 111). For PACAC (2017, p. 15), the Government needed this information to identify what needed to change for accounts to better support the focal democracy. Reflecting their relative ignorance about actual users, Government in effect lacked the competence, whatever their will, to make accounts an instrument of their version of democracy.

#### 4.2. Accountability and accounts

The Committee defined accountability in a particular way. Tom Tugendhat, a Conservative MP, remarked to Ellwood that "Parliament is not good at holding the Government to account for the way that it is spending its money." She replied that Parliament "should set out clearly what its needs are" (Pacac, 2016a, Q204). In the video of the session, Tugendhat nodded in agreement (Pacac, 2016c, at 10.36.24). This question of what Parliament needed dominated the Committee's subsequent report, which set out accounting requirements. Following evidence submitted to it by organizations and individuals, the Committee identified principles: the accounts should report back to the Commons on commitments the Government had made to it and on government policy's VFM.<sup>19</sup> They then in effect analysed this accountability vis-à-vis Mayer et al. (1995) categories.

Firstly, the Committee expressed their view that the Government, despite formally stating that the accounts were there to support purposes highlighted by the Committee, were not substantively committed to those purposes and thus lacked integrity. If the minister did state in his evidence that the aim of government accounts was "to enable Parliament to hold Departments to account" (Pacac, 2016b, Q298), the Committee collected evidence suggesting that the accounts did not meet the minister's objective. The Committee found that these internationally compliant accounts could not be used to hold the government to account, especially not for performance. Information brokers gave evidence to this effect: Kings Fund (2016) (2016) told the Committee that "most of the tables are not overly relevant to policy or in helping to provide a genuine understanding of the Department of Health and NHS finances." MPs picked up on these issues in their questioning of the Government. Significantly, Sir Bernard Jenkin noted: "What motivated our inquiry and our response to the original Government response is a frustration that if something is being debated in Parliament about the performance of a Government Department, at the moment the annual accounts are not an obvious document to draw from, because they do not tell you anything relevant, or...[are]...not readily available" (Pacac, 2019, Q2).

The Government betrayed a lack of integrity in failing to acknowledge this evidence and refusing to define its role as per the constitutional 'accountability' discussed in PACAC's reports and derived from prior legislation. Responding to PACAC's, 2017 report, the Treasury simply retorted that the "UK is seen as a proponent of international best practice in financial reporting" (Pacac, 2018a, p. 56). For Sir Amyas Morse, the NAO's Head, the government's current accounting standards were "the only game in town. You need to prepare the accounts on generally accepted principles. That is true in the private sector or the public sector" (Pacac, 2016e, Q151): implicitly, an unreflective defence. The Treasury published guidance a year after PACAC's first report but made no reference to that report and did not suggest any improvements to deal with issues vis-à-vis accountability that it had highlighted (Treasury, 2018). Even if, in 2019, after PACAC's second report, the Treasury acknowledged the Committee's purposes for accounts, placing these in its guidance, reporting scarcely changed to reflect those purposes (Treasury, 2019, Treasury, 2020b).

For Morse, and the Government more widely, the reason the accounts were not used in the accountability process came down to training. Hopkins admitted in an evidence session that many MPs lack basic numeracy (Pacac, 2016b, Q274). Mackinlay agreed, arguing "there is a role...for some training...to get a better understanding of what we are...looking at" (Pacac, 2016b, Q274). Both Government and the NAO were more willing to explore this criticism of Parliament's ability than more substantive criticisms of the accounts. Morse informed PACAC that "MPs could be better trained in understanding accounting...we are willing to play a part in that"

<sup>18</sup> One can acknowledge several potential reasons for this: the Treasury and accounting staff across government faced pressures due to COVID-19 from March 2020, specific civil servants and ministers previously involved moving on and/or leaving Government; the Committee itself changed both its chair and membership after the 2019 general election. Further, the Treasury established in 2020 a Users and Preparers Group for Government Accounts, subsequently publishing examples of 'best practice' for departments to follow (Treasury, 2020a, 2022).

<sup>19</sup> The Committee derived the first principle partly and formally from a survey of the constitutional history of UK finance: Accounts were seen as a mechanism for the executive to report back to Parliament that they had spent in conformity with Parliament's grant (the estimate) (Pacac, 2017, p. 17). The Committee extended this, in line with evidence they received (Kilpin, 2016), to cover spending commitments made to Parliament by ministers. The second principle was formally derived from the National Audit Act 1983: the idea of accountability for VFM was operationalized (Pacac, 2017, p. 28).

(Pacac, 2016e, Q92). The minister, Gauke, repeated the offer on the Treasury's behalf: "If there is more that can be done to ensure... proper training is available to parliamentarians...that is clearly something...we should look at...the Treasury will...help with that" (Pacac, 2016b, Q303). The offer was repeated in the Treasury's final response to PACAC's reports (Treasury, 2019, p. 117). This did not recognize, however, that it was not only MPs but also intermediaries who suggested that they could not hold the government to account through the accounts.

Secondly, PACAC found vis-à-vis ministerial commitments that government accounts lacked benevolence: the Government sought to hide ministerial commitments rather than use accounting to be more accountable. PACAC was interested in how Government reported back against commitments it had already made to Parliament. Previously, Government reported against the estimates (i.e., the annual departmental budgets approved in the Commons), but PACAC pushed for deeper reporting. They received written evidence of a gap around commitments made by Ministers to Parliament of future spending. One official told them "it is not always clear where this funding comes from (more money from HM Treasury, or underspends or cuts to other areas) or how and when it was spent" (Kilpin, 2016). In 2019, after the Treasury had rejected recommendations, PACAC raised issues again. An exchange between David Jones MP, a Conservative former cabinet minister, and Treasury official James Bowler, is illustrative: after Jones asked for the disclosure of all commitments, Bowler replied that:

*Bowler:* "...lots of spending commitments are being made...The annual report and accounts can and should focus on the major commitments that Departments are making. I do not think they are the best vehicle for focusing on absolutely every commitment... because...we also want to make this accessible and not cluttered; if you put everything in there, there would be a whole slew of things that would detract from that objective..."

Jones: "Frankly, that is very hit-and-miss. It seems to me...things have not improved since our last report. Do you anticipate...your review will result in the state of affairs that every spending commitment can be followed up by users so that you can see what progress, if any, has been made towards the outcome...promised?"

*Bowler:* "I think in terms of the major ones, yes, but I don't think there are plans to follow every single commitment, if I am being frank."

Jones: "Just interrupting you, with respect, most of these commitments, if not all...will be for many millions of pounds of public money. In layman's terms, it seems to me that every one of those commitments is...major..."

*Bowler:* "Potentially. I do not think they are all for multimillion pounds. Depending on the Department, some people are making several announcements a week or less than that, and at the centre we are not edicting [sic] how those are followed up, other than in...major areas that will link to performance" (Pacac, 2019, Q51-3).

This exchange suggests reasons why PACAC distrusted the Treasury's accountability and accounts. Jones pressed simply for disclosure of all commitments. The Treasury official, Bowler, did not contradict Jones but sought constraint in describing such reporting as clutter detracting from the accounting objective, and sought to distinguish major and minor commitments. Jones responded to this attempt to minimize disclosure vis-à-vis commitments in two ways: firstly, by suggesting that many commitments were major (involving many millions of pounds); secondly, after this exchange, by highlighting the prominence of spending commitments in the 2019 election campaign. He extracted a promise from the Government to publish progress both in spending and performance against commitments (Pacac, 2019, Q54-5).

In 2018, in rejecting PACAC's recommendation on commitments, the Government had reported that they saw no need for a special disclosure of commitments, rather thinking that "Well-established means for scrutiny...such as departmental select committees and Freedom of Information" could fill the gap (Pacac, 2018b, p. 58). At the time PACAC were incredulous, stating that "these mechanisms are not developed to track ministerial commitments and are not systematic" (Pacac, 2018b, p. 11). Behind this lurked suspicion that the Government sought to avoid scrutiny. Scepticism about Government benevolence was displayed In 2019, when PACAC discussed the subject with officials. Jones continued his questioning by asking about commitments "quietly dropped" – where they would appear in government financial reporting (Pacac, 2019, Q56). When Bowler suggested Parliament could follow up on these through Parliamentary questions, the Chair responded that "we were actually told, as a Committee, we could put down freedom of information requests to find out what had happened to programmes that disappeared off the radar. I don't think that is a particularly useful contribution. I think it displays the Government's anxiety about exposing what programmes are quietly dropped" (ibid. Q57) The Chair here suggested that the government should understand that PACAC understood that the government's real motive was, what he described as, anxiety about accountability for these programmes.

Thirdly, PACAC suggested the Government had not *competently* provided accounts to Parliament in failing to use digital technology to make the accounts work for Parliament. PACAC doubted whether, even if the Government were to publish better information, they would do so in a format that outsiders (Parliamentarians or thinktanks) could use. PACAC heard about this issue in evidence: The Kings Fund and the Institute for Government complained that data was inaccessible as published in PDF format (Institute for Government (2016), 2016; Kings Fund (2016), 2016). They drew attention to work they had done in 2014 setting out how government information should be published against five accessibility levels, assessing government accounts as reaching level 0 (PACAC, 2017, p. 23). In 2019, they continued to complain about the Government's lack of competence here. David Jones pointed to the Canadian Infobase system and asked why the UK could not generate something similar, preferably on his Ipad (Pacac, 2019, Q29, Q32). PACAC's pressure on this issue generated some change. The Government agreed to publish some machine-readable data. Progress, however, is limited (Treasury, 2019, p. 86).

#### 4.3. Good accounting

The Committee also defined more explicitly what they saw as good government accounting, setting this out in terms derived from

the Government's official pronouncement. The Treasury reported to PACAC in its written evidence that the accounts "give a true and fair view of the state of affairs as at 31 March and of the net resource outturn, the application of resources, changes in taxpayers' equity and cash flows for the financial year then ended" (Treasury, , 2016). Subsequently, PACAC argued accounts had to be "accurate and credible" (PACAC, 2017, p. 37) and echoed previous NAO positions that performance and financial data were crucial for accountability (*ibid.*, p. 21). PACAC also suggested information in the accounts had to be usable/used by the Government and that ministers and senior officials needed systems linking "together financial data and performance metrics" and mapping "spending plans and forecasts against the priorities of the department" (*ibid.*, p. 53). Evaluated against Mayer's criteria, however, the Committee identified flaws across all domains.

Firstly, PACAC argued that Government's accounting lacked *integrity* since, if the Government suggested to the Committee that accounting was key to how it wished to run the public sector, it did not well use accounting consistent with that. PACAC heard from Government and the NAO that accounts were designed to ensure that the Government followed best international practice in a technical sense. However, they found that the accounting was not used how the Government suggested it would be, raising questions about integrity. The NAO told PACAC that the published accounts were not used by the Government internally, if some data from them should be (Pacac, 2016e, Q109). The Committee pointed out in 2017 that Government continually promised to use financial information to increase public sector effectiveness. But PACAC (2017, p. 48) indicated "a consensus that management information in the public sector has been poor for a number of years...This relates to costs, forecasting and performance". Hopkins questioned the Government's commitment to improving accounting, asking whether "regular publication of single departmental plans and progress against them help keep the public sector committed to getting better management information" (Pacac, 2016b, Q360). In their final report, PACAC (2017, p. 49) argued that past attempts to reform public sector accounting usage fell behind due to "departure of key individuals, lack of consistent leadership and focus from the Cabinet Office and Treasury."

Secondly, PACAC argued that the Government's attitude to the performance accounting was not *benevolent*. The Government sought to hide bad news and exaggerate good. They heard evidence that accounting was subject to "positive spin" from departments (PACAC, 2017, p. 43). Will Moy contrasted how he saw the standards for publication of information in annual reports with those for publication in official statistics: "...it is striking to compare...[the negative descriptions]...of Government accounts and imagine if we were saying them about Government statistics. I think we would consider it unacceptable if such comments were made about Government statistics. I am not sure we should not have exactly the same reaction when it comes to Government accounts" (Pacac, 2016a, Q234). In pursuing this, the Committee Chair asked Moy: "How much do you think the Government mixes up propaganda and real accounting information in their annual accounts and departmental accounts?" (*ibid.*). The strict demarcation of propaganda and 'real accounting' is naive from a critical accounting perspective, but the Chair sought himself to emphasise problematics of the government accounts as propaganda, as deficient compared to what we may see as a more 'reasonable' accounting communication:

"When I pick up a set of accounts from the Cabinet Office, I am always extremely disappointed because there is an awful lot in there that reads like a Government White Paper or a propaganda sheet for what the Government is doing" (Pacac, 2016a, Q195).

The Chair here also indicated his lack of trust in government departments' performance information, supplied to Parliament unaudited. His sense of this pervaded the evidence sessions. In 2016, he compared the accounting performance section to an election leaflet (Pacac, 2016b, Q307). In 2019, he was keen to emphasize to the Treasury that the accounts should concern "exposing vulnerabilities and shortcomings rather than just advertising how wonderful the Department is" (Pacac, 2019, Q2). If PACAC did not trust government's benevolence as being behind their accounts, they appear to have naively trusted an accounting expertocracy, including trusting the NAO's benevolence as auditor. PACAC (2017, p. 44) stressed that the NAO performed a "vital constitutional role as... independent guardian of financial fact."

Prowle contributed to such a view in making a distinction between audited and unaudited information. He opined "...that...[the financial accounts]...have been looked at by an independent person should add some value to our information. The rest of...[the annual report]...has not been audited so it is open to manipulation" (Pacac, 2016a, Q196). Moy suggested that publishing performance data to an appropriate professional standard was possible, this being backed by the UK Statistics Authority (2016) in their submission. PACAC (2017, pp. 44-5) subsequently suggested an "authoritative audit" using professional standards to contribute to restoring trust in performance reporting's benevolence.

The Government disagreed that such auditing was necessary, bolstering distrust of benevolence. In 2019, Vicky Rock, a Treasury civil servant, informed PACAC that they should focus on:

"...getting it right in the first place...having skilled staff, and the requirements and professional obligations...people have as members of institutes to provide accurate information. We also have the oversight that the Cabinet Office, the Treasury and others provide in setting...requirements. The things...we do...and the requirement for contexts, trend data and risk reporting, give...an extra level of reliance. We have the important role of internal audit...[supporting]...accounting officers and audit and risk committees. The accounting officer...[can]...take responsibility and sign a performance report personally. That is fair, balanced and understandable, and we are explicit about what we mean by that. An audit and risk committee is also a significant source of challenge and scrutiny in that process. I would put a lot of onus on Departments and their governance structures, to ensure that what comes through in the first place is right, checked and subject to proper scrutiny" (Pacac, 2019, Q25).

Her argument that skilled staff, more checks and greater challenge and scrutiny internally solved the issue of neglect, and addressed PACAC's key concern about misreporting being intentional and not negligent, did not acknowledge that trust in the benevolence of government performance communications had broken down. Substantively, Rock asked PACAC to believe in the benevolence of the ultimate information preparers, benevolence the committee doubted.

Thirdly, despite the above, PACAC concluded that the Government's *financial* accounts were *competently* put together because they acknowledged audit as a mechanism to assure data accuracy (*supra*; PACAC, 2017, p. 44) and saw value in the adoption of accruals

accounting: PACAC saw this as enhancing the consistency of measurement across the public sector (*ibid.*, p. 58), seeing Ellwood's view that accruals accounting meant "getting a better measure of resource consumption" within the public sector as supportive here (Pacac, 2016a, Q193) (see Ferry & Chow, 2016; Heald, 2016).<sup>20</sup> If PACAC concluded there was work to be done regarding auditing, deficiencies highlighted concerned especially integrity and benevolence.

## 5. Discussion

This study provides an immanent critique, reflecting concern to confront the official view with a more critical appreciation of practice. Our immanent critique indicates failings in the focal government accounting in its own terms, the terms by which the official discourse justifies it. Exploring PACAC deliberations including evidence heard by the Committee, and drawing upon Mayer et al. (1995) appreciation of trust, we found some lack of trust of the government accounting vis-à-vis dimensions of integrity, benevolence and competence (with integrity and then benevolence especially key concerns). Mayer et al. (1995) categories, as we saw them, expansive and wide-ranging, aligned with the *official* view of what government accounting should be here, including in relation to notions of accountability and democracy, and thus, for those seeking to legitimise it, how it was held out to be, i.e., succinctly, in Mayer et al. (1995) terms, sound in terms of integrity, benevolence and competence. We interpreted the evidence garnered as helping to challenge the official discourse's validity.

We were able to uncover senses in which the UK Government's accounting focused upon might be reasonably seen as lacking vis-à-vis its official image. We uncovered various dimensions of this lack. In doing so, we also built upon and contributed to the public sector literature in reinforcing trust as a key factor for public sector accounts (Svetlova & Pazzi, 2020). We elaborated how government accounting, ostensibly serving the focal democratic governance, lacked integrity as its construction did not actually well reflect that objective, e.g. failing to report back in any reasonable way on commitments made by the Government to Parliament/the electorate. In our analysis, integrity issues are also indicated in PACAC's view that Government did not share its objective that the accounts should be used to scrutinise public services' VFM; the Government also did not take financial information seriously enough, lack of integrity evidenced in government departments not using the information themselves.

The Government's benevolence in accounting was problematised. In responding to the Committee's inquiry, the Government appeared to wish to delay rather than more substantively respond. Benevolence issues for accounting are directly indicated in PACAC's conclusion that the Government sought to hide from Parliament whether ministers had made unfulfilled commitments. Similar indications are in the Committee's criticisms of how performance data was published in the accounts and how far Government sought to hide its performance in that data.

Government accounting, if in some respects deemed by the Committee technically competent<sup>21</sup> is also understood in some ways as reflecting incompetence. MPs understood that the accruals accounting was not *translated* competently (using electronic media) into something they could scrutinise to hold Government to account. PACAC concluded that government actors were incompetent in terms of achieving accounting for the focal democratic process: the accounts reflected that Government lacked basic information about who used accounts and why, indicating inability to design accounts for the focal purpose. PACAC also concluded that the Government's presentation of information was not competent enough to enable accountability from their perspective worthy of the name in Parliament.

Given especially the expansiveness afforded by Mayer et al. (1995) categories, immanent critique here contributes substantially to a critical theoretical appreciation of the government accounts. We need also, however, to critically reflect upon what appear to be problematic understandings of the Government accounting and its context. Such understandings may furnish a critical story about how accounting and its interface with accountability and democracy is *poorly understood*. This critical story is consistent with our immanent critique here to the extent that the poor understanding is interpretable in terms of lack in one or more of Mayer et al.'s categories. Naïve and poor understanding may be considered, however, to add a layer to the argumentation. It seems the technical/professional form of what might be seen as mystification proffered by the civil servants was substantively accepted, or scarcely challenged, within PACAC, where lack of in-depth appreciation of accounting and auditing was evident. Accruals accounting conventions are mainly accepted, not probed. And PACAC appears to have signed up to the view that conventional audit was enough. This may indicate a problematic sense in which government accounting systems may be able to gain and keep the *de facto* trust of people, including their elected representatives (see Roberts, 1991; Power, 2004).

We enlarged the discussion about why and how accounts are currently failing to in effect engage with policymakers and can suggest ways forwards in terms of the official perspective on Government accounting. We move the debate beyond questions such as whether to adopt accruals accounting, into more complex areas such as the constitutionally envisaged relationship between Parliament and Government, how information is displayed to outsiders including MPs, how Government evades the focal accountability and whether the Government fully understands who accesses this information (and the implications of poor access).

From the analysis, we can appreciate that the Government accounting, to live up to the official discourse, needs to have a clear role aligned to the focal democratic purpose. We may think of this in constitutional as well as technical accounting terms. In the UK context, PACAC expressed aspects of what that meant: the Treasury should, e.g., act to ensure that it carries out the promises it made to PACAC in 2019 to document in the accounts whether ministerial or manifesto commitments have actually happened. Here, establishment of the new User and Preparer Group and highlighting of good practice by the Treasury are steps to build upon. Given PACAC's interest in

<sup>20</sup> This meant PACAC and the Government were aligned within their views on some of the strengths of public sector financial information.

<sup>21</sup> E.g., adoption of accruals accounting and professional auditing were seen as positive.

linking performance and financial information generally to build the focal accountability (a concern shared by politicians in other studies, see [Liguori et al., 2012](#)), PACAC's concerns about the benevolence with which that information is compiled should be taken seriously. Further, as [Heald and Wright \(2019\)](#) suggested, Parliamentarians are interested in information underpinning decisions and can assist in forming future decisions. [Rutherford \(1992\)](#) and [Heald \(2003\)](#) stressed the role of intermediate users: it was amongst such users, including MPs and many of the thinktanks giving evidence to the inquiry, that PACAC's report found trust had ultimately broken down in the accounts as a vehicle for the focal democracy. These intermediate users found vis-à-vis the official discourse that the data provided in the accounts could not be used to hold the government to account in key respects, e.g., for policy decisions. It is important that PACAC moved beyond the debates over whether to use accruals or cash accounting ([Edwards, 2023](#)), instead focusing on what accounts could do in the service of democracy, albeit in terms of the official discourse.

Our focus here was on PACAC and the Parliamentary inquiry into the UK government accounts, substantively aligning with a focus on concerns that the executive be accountable to the legislature. Interesting here, however, is that PACAC wandered somewhat around this focus and in doing so offered insights into, e.g., internal accountings and notions of accountability of the entirety of Parliament to the people. There is, indeed, less than perfect demarcation here. E.g., the executive's accountability to the legislature may be seen as a form of pragmatic standing in for the executive's accountability to the people.

Reflecting on this, and mobilising a more expanded immanent critique, we can more critically suggest the official view's limited scope beyond what emerged in PACAC discourse and promote greater awareness of a contextually informed and questioning critique as well as *more expansive* progressive change ([Coburn & Gormally, 2017](#)). One should, e.g., be concerned to explore more formally and deeply both efficiency and effectiveness of Government, to render it more accountable. Regarding efficiency, one may want to critically assess plans and/or probe actual expenditures. One should aim to hold the Government to account for what it did not do beyond initial promises or plans. One may want to explore externalities and unintended dimensions of Government activity. These dimensions might be displaced in efforts to ostensibly render accountable ([Roberts, 1991](#); [Messner, 2009](#)). This also applies to accountability beyond a narrowly conceived financial type. Further, any accounting, in its biases and emphases, hides or fails to make visible phenomena as well as makes phenomena visible. E.g., reflections of [Waring and Steinem \(1988\)](#), berating official Government accounts from a feminist perspective, are here apposite. Further, one can, beyond [Mulgan \(2000\)](#) and [Rakhman & Saudagram \(2023\)](#), challenge the focal democratic conceptualisation with more radical, plural and agonistic notions of democracy, and notions of dialogic accounting, with implications for accounting ([Brown, 2009](#); [Dillard & Vinnari, 2019](#); [Gallhofer & Haslam, 2019](#)).

These points suggest how our critical approach can extend the debate and one can also see elements of them, albeit somewhat stifled and suppressed, even in PACAC discourse. This indicates possibilities of immanent critique in that contradictions may offer possibilities for emancipatory change and stimulate wide-ranging reflections and actions ([Antonio, 1981](#); [Stahl, 2022](#)).

## 6. Concluding comments

Concerned to explore the relation between accounting, accountability and democracy in a Government context in practice, we contributed here through a study highly focused on an aspect of the UK Parliamentary system. We mobilised [Mayer et al. \(1995\)](#) trust categorisation and translate this for government accounting, including vis-à-vis the focal accountability and democracy, and align this with Government's official way of seeing and legitimising its accounting. By comparing this with actual perceptions of the trustworthiness of Government accounting held within the discourse and outpourings of PACAC and a Parliamentary inquiry, we were able to build an immanent critique. The latter acknowledges at least positive potentiality in current practices: The contradictions it uncovers and articulates can inform ways forward. Part of this is engaging people, beyond misconceptions and mystification and other obstacles, towards an accounting that serves them for a governance serving them better ([Coburn & Gormally, 2017](#)). Analysis here directly suggested lack in the focal government accounting as structured by adaptation of [Mayer et al. \(1995\)](#). Further, we stepped back to suggest a more expansive critical appreciation of the accounting-democracy nexus. Both these dimensions of critique were seen at least implicitly to inform suggested ways forward. We have contributed to an under-researched area. Future research has rich potential and is encouraged. It could expand and deepen insight through usage of a variety of methods, with the usage of interviews being potentially very useful.

We have touched expansively on key issues in relation to seeking emancipatory and progressive development through the accounting-democracy nexus. The issues relate to wide-ranging and radical questions concerning accounting's content, encompassing the financial and non-financial, accounting's purposes and accounting's users. We seek to promote, here and in future work, within the focal context (e.g. among UK parliamentarians), a contextually informed and questioning approach that can engender more progressive change (see [Coburn & Gormally, 2017](#)). Further, we can consider the issue of how governance globally might be made more accountable to the people of the world. There are big issues here, which may appear somewhat distant from our particular focus in this study. We can appreciate, however, how a focused immanent critique can indicate contradictions relevant to praxis and touch expansively on the range of expansive issues. What is integrity, benevolence and competence in relation to government 'accounting', 'accountability' and 'democracy' that can serve us?

## Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

## Data availability

The data is available from UK Parliament Select Committee.

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