The two publics and institutional theory – A study of public sector accounting in Tanzania[1]

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Abstract

This paper summarises, and attempts to theorise, the findings of a series of research projects investigating accounting practices across the public sector in Tanzania. Data was collected principally by interviewing participants in central and local government and in a number of NGO's. Analysis was undertaken using grounded theory methods, alongside a theoretical framework. This framework comprised the work of the post-colonial theorist Ekeh (1975, 1992, 1994a, 1994b) and the concepts of legitimacy, loose coupling and isomorphism from institutional theory. Legitimacy and loose coupling were central concerns in all the institutions and played a significant role in understanding their accounting practices. However, there were significant differences between the settings' responses. These can be partly explained as responses to different isomorphistic pressures. Differences between institutions can be further explained using Ekeh's concepts of the primordial and the civic publics. Gaming and corruption were evident in central government, associated more with the civic public. Accountability and a sense of moral responsibility appeared to be stronger in NGOs, which were more closely associated with the primordial public. In contrast to the central government, which was associated more with the civic public, accounting was extremely problematic resulting in many dysfunctional practices. However gaming and corruption were most evident in local government where participants were subject to a conflict between the two publics' moralities.

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