INVESTMENT DECISIONS IN MEGA PROJECTS: BUREAUCRACY AND ACCOUNTING CONTROL: PRELIMINARY DATA ANALYSIS

RM Chathurani Rathnayaka
Department of Management and Finance.
General Sir John Kotelawala Defence University, Sri Lanka
rmchathu@yahoo.com

Abstract- Research in Accounting and development is now an established field. Research in Cultural political economy of accounting and development has made an important theoretical development in this field of research. Identifying this theoretical development this research is trying to identify how public sector/government (organizational) decision making, multitudes of controls, political and cultural institutions are associated with each other in permeating eclectic form of accounting for investment decisions in mega projects in Sri Lanka's Development. Sri Lanka is developing country and traditional culture with dynamic political environment. This paper derived from Weberian framework introduced by Colington and Covaleski(1991) and the draws the works of Dyball and Valcarcel (1999), Uddin (2009) on traditional societies and tries to respond to the existing literature from the findings of case study. To materialize the study, one of the major mega infrastructure projects in Sri Lanka has been selected for the study. The study is following qualitative tradition and data collection process has consisted with five parts followed by data analysis. Preliminary Data analysis process is being done with themes emerging through interpretation of respondents, organizational and theoretical categories. Findings of the preliminary data analysis shows that there are many bureaucracies within the bureaucracy and it does not lies only with administrative staff as explained by weber. Further different layers and sections of the organizational have different accounting practices which are unknown to the other where minimal or no information link with each other. Cultural Political Economy has identified as the theoretical framework of the study as the studies in this research agenda has reported number of case studies to understand how cultural, political factors and institutions are important in understanding management accounting practices and management control systems of developing countries.

Keywords- Public Sector, development projects, Sri Lanka, Accounting practices

I. INTRODUCTION

Context of the study

Whilst research in accounting and development is now becoming an established field, its cultural political economy hue has made important theoretical developments (Wickramasinghe & Hopper, 2005; Hopper *et al.*, 2012) . Exploring these developments, this research aims to address how the state apparatuses, multitudes of controls and political and cultural institutions are implicated in permeating an eclectic form of accounting for investment decisions in mega projects in Sri Lanka's development.

Cultural political economy research in accounting has reported several case studies to illustrate how political and cultural factors are relevant to understanding the functioning (and mal-functioning) of management accounting and control system in developing counties (Hoque & Hopper, 1994; Uddin & Hopper, 2001; Wickramasinghe *et al.*, 2004; Wickramasinghe & Hopper, 2005; Tsamenyi *et al.*, 2007; Alawattage & Wickramasinghe, 2008, 2009). In particular, this agenda of research has enhanced our understanding of how these macro factors gave rise to unintended idiosyncrasies in the mundane practices of management accounting and controls. This development has extended not only the scope of political economy research in accounting (Tinker, 1980; Cooper & Sherer, 1984; Hopper & Armstrong, 1991), but also made an interesting contribution to political economy research in the social sciences by connecting the macro to the micro through the trails of complexities of accounting (Polanyi, 1957; Williams, 1958; Taylor, 1979)

This research takes this literature as a point of departure and puts mega projects in development in Sri Lanka on trial to investigate whether and how auditing and control procedures, government accounting practices, investment decisions, and cultural institutions are interrelated and, in turn, produce an eclectic form of development accounting. The notions of culture – as Hofstede (1980) observed - "could be defined as the interactive aggregate of common characteristics that influence a human's response to its environment" or as Williams (1958) observed "its ordinary" every human society has its own shape of culture, its own purpose and its own meaning. Further the notion of development accounting - as Hopper et al, (2012) observed – encompasses spatially and historically varying calculative practices and accountability mechanisms operating at multitudes of the development discourses linked to state apparatuses, political and cultural spheres, and institutionalized practices of accounting. An elaboration of these aspects in relation to the execution of mega projects within the recent development agenda will be an avenue to make a theoretical contribution to the above literature in cultural political economy of accounting.

1.1 Cultural Political Economy of Accounting, Development and Mega Projects

The 1980s witnessed an emphasis on political and economic factors in understanding accounting and gave rise to political economy of accounting (Tinker, 1980; Cooper & Sherer, 1984; Hopper et al., 1986; Hopper *et al.*, 1987). Hopper and his associates extend this agenda to developing countries since the late 1990s (Hoque & Hopper, 1994; Uddin & Hopper, 2001; Wickramasinghe et al., 2004; Wickramasinghe & Hopper, 2005; Alawattage & Wickramasinghe, 2008,2009; Jayasinghe &Wickramasinghe, 2011). Both research communities were critical of functionalist approaches of accounting research, which assume that accounting is effective, functional merely through better technical, procedural and organizational configurations (Hopper, 1985). Political economy researchers, in contrast, argue that accounting operates in a broader (than its technical and procedural) context, giving rise to complex issues in mundane practices. For example, Wickramasinghe and Hopper (2005) illustrated that, despite its market and engineering rationalities for more rational production budgets, village ethnicity and culture shaped the ways in which what budgets were to be prepared and how they were to be executed. This practice was also coupled with political and ideological influences through trade union mechanisms linked to postcolonial fashion of national politics in the country.

Although functionalists believe that Management Accountings Controls (MAC) are presumed to be purposeful, effective and unproblematic, seen from the above cultural and political angels, such practices are questionable and problematic. Applying modes of production theory (Taylor, 1979), cultural political economy researchers justified such predicaments in that imposing capitalist Mode of production (MOP) on the context of traditional culture with non-capitalistic MOP can bring a conflict between traditional way of life and belief, leading to cultural dissonance, hence it may result in unanticipated consequences (Wickramasinghe &Hopper, 2005) . Although MACs are the key to planning, control and accountability in state-led central planning, constitutionally, state is the controller of the regulatory systems, which provides considerable power to bureaucrats and politicians to pursue personal agendas. Political pressures, struggling for party advantage and pressures for political survival in the state drive politicians and their agents to involve into enterprise affairs (Wickramasinghe &Hopper, 2005). Hence political criteria dominate decision-making and control. While this is an important development in this ilk of research, such research has, however, paid little attention to how development and development projects are shaped by forms of accounting and controls in relation to changing rationalities of development discourses and associated practices (van Helden &Uddin, 2016).

Development research, on the other hand, has followed neoclassical modeling and econometrics methods ending up with either so-called hypothesis tests or arms-length prescriptions (Kirkpatrick, 1981; Lélé, 1991) rather than exploring mundane complications related to development trajectories that would give rise to unintended forms of accounting and control issues. Although there was a branch of critical development research (Taylor, 1979; Wallerstein, 1991; Escobar, 1993), researchers had inadvertently ignored accounting issues associated with micro level idiosyncrasies that were also not captured by functional development research above. By locating accounting in a "critical development" sphere and by theorizing accounting practices as a form of cultural political economy, I believe that those idiosyncrasies could be captured and, in turn, a form of development accounting could be articulated. Whilst, "critical development" sphere here is aimed at understanding development beyond its discourses, jargons and taken-for-granted institutions, cultural political economy is inclined to revealing the pragmatics of accounting and development practices in terms of structural rationalization of decisions, actions and their consequences (Taylor, 1979; Wickramasinghe & Hopper, 2005). I will thus aim to offer a theoretical analysis of how accounting operates in a development context by analyzing critical development literature (Taylor, 1979; Escobar, 1993) and by reanalyzing cultural political economy of accounting.

Such a development emphasis was little appreciated by cultural political economy of accounting, but the researchers in this ilk acknowledged the conditions imposed by development discourses and practices (Wickramasinghe & Hopper, 2005; Hopper *et al.*, 2009). They referred to how World Bank and similar trans-national financial agencies had imposed loan conditionalities including accounting reforms on developing countries. Although such impositions would have shaped how government accounting, auditing and control practices should be changed and how decisions and actions are taken accordingly, there has been little research examining how actually this occurs. As a result, a little is known about structural rationalization of investment decisions in development projects, of their execution and actions at mundane levels, and of intended and unintended consequences of such events and processes. The proposed study is thus important in that it can contribute to theoretical developments in cultural political economy research in accounting, on the one hand, and critical development theory and its implications for policy impacts on such development projects, on the other.

In order to produce such a piece of "development accounting" research, the study has chosen to study the processes and mechanisms of accounting, controls and accountability in mega projects in the context of Sri Lankan development agenda. The initiation of mega projects in the context of developing economies has become the primacy of attaining development through infrastructure developments. They have often made the relationship between the global and the local while highlighting national indicators of development within national and regional development strategies. These mega projects represent extremely large projects owned by private or public sector where "initiatives that are physical, very expensive, and public"(Altshuler &Luberoff, 2002, p.2). They "…transform landscapes rapidly, intentionally and profoundly in very visible way(Gellert &Lynch, 2003). However, as developing economies far from being rich to invest in these projects with their own capital, they have naturally look for international funding which impose conditions on the practices of accounting and accountability that are implicated in wider reforms in state apparatuses.

This leads to a form of "projectification" pointing to the handling of complex tasks through a series of restructurings by which traditional functional structures are gradually transformed into different forms of practices (Midler, 1995; Maylor et al., 2006). Traditionally projects have focused on forms and vocabularies for planning and control supported by varying calculative practices (such as discounted- cash-flow techniques) as well as visual and imagery tools such as Gantt charts and network diagram. However, transnational funding agencies have asked further controls and accountability mechanisms, including the ideas of risk management, environmental screening, stakeholder management and the like.

However, concerns have been raised as to whether these mega projects in developing countries are akin to newly imposed accounting and accountability practices. Anecdotes in the public domain suggest that there are cultural and political predicaments that hinder the expected aims of these projects. As a result, as (Al Darmaki, 2008) obseved, project executions suffer the negligence of systematic management and controls and the delivery of expected accountabilities. Despite such anecdotes and observations, there is a lack of analysis of the roots of such negligence that led to a particular form of "development accounting".

II. METHODOLOGY

This study follows qualitative tradition which could be used as a critique of positivism and as a leading and governing epistemology and identification of need of alternative direction to produce knowledge (O'Leary, 2013). As Ahrens and Chapman (2006) explained, qualitative tradition provides an alternative approach to positivism which offers the ontological assumption that "empirical reality is objective and external to the subject" (Chua, 1986, p.611) The main purpose of qualitative tradition is to get a close understanding of people, cultures, places and situations through rich engagement of the reality being studied (O'Leary, 2013; Silverman, 2015). Qualitative tradition mainly follows inductive logic, but also deductive logic, appreciate subjectivities rather than objectivities, accept multiple realities and perspectives (O'Leary, 2013) . Further it identifies the power of research over researchers and participant and no requirement of being away from political agendas (O'Leary, 2013).

In gathering interpretations, researcher has gained access to key actors and relevant institutions to conduct in-depth interviews and conceivable conversations and to review available documentations. Creswell (2012) explains that multiple sources can be used as data collection forms such as interviews, observations, documents and artifacts in developing case studies. In doing so, I followed qualitative research methods (Silverman, 2015) to develop an explanatory case study. Case is a "site of particular situation with defined boundaries" and case study is a method of studying of a social fabric through comprehensive description analysis of single case or situation, finally it would build a holistic understanding on the case within a clearly defined context (Silverman, 2014; O' Leary, 2014). As explained by Scapens (1990), an explanatory case study attempts to show explanations for accounting practices. The purpose the research is on the specific case (Scapens, 1990). A theory is used in order to understand and explain the specific case rather than to make generalizations, and if prevailing theories do not provide sufficient persuading explanations, there might be a requirement of modifications (Scapens, 1990). The main purpose to develop a case study is to "see" things the way participants do, and try to understand the world within which people live by ignoring judgments (O'Leary, 2013). Further cultural significance took in to discussion in this study by participating and the reflecting lived conversations and observation - an approach that has been used in previous case study analyses of the links between accounting and culture (Hopper et al., 1986; Hoque &Hopper, 1994; Wickramasinghe & Hopper, 2005; Alawattage et al., 2007; Hopper *et al*., 2009) . Thus, this study would develop a case study on Development Accounting in relation to Southern Expressway, Sri Lanka in order to analyze the data and to make interpretations exhaustively on research questions framed. The analysis is being done through a process of iteration between the provisional conceptual mapping above and the themes and issues being emerged from the fieldwork. Analyzing data though description of the case and the themes of the case as well as cross case themes (Creswell, 2012). This is consistent with 'typical' case study approaches within management accounting research generally (Ahrens &Chapman, 2004,2006).

With respect to credibility in qualitative studies, regardless of the purpose of the study and their own paradigms, all studies need to consider the credibility of the study. In order to realize the credibility, the study considered different criteria such as whether subjectivities have been managed, consistency of approached methods, "true essence" has been apprehended, broad applicability of the findings and verification of the research process (O'Leary, 2013) . Through such assessment the study gained neutrality or transparent subjectivity, dependability, authenticity transferability, and auditability over the criteria of quantitative tradition; objectivity, reliability, validity, generalizability, reproducibility (O'Leary, 2013). In the hope of that further strategies have been used for the credibility such as saturation, prolonged engagement, persistent observation, broad representation and peer review.

The main focus of case study is developing an in-depth description and analysis of a case (Creswell, 2012). Case studies provide the ability of understanding the nature of management accounting in practice: such techniques and procedures, which are used and the ways which they are used (Scapens, 1990). Writers like Kaplan' studies views case studies "as part of the process of developing positive accounting theories" (Scapens, 1990, p. 267):, where core elements of neo classical economics are embedded in positive theories of accounting (Scapens, 1990). Neoclassical economics has provided a base for management accounting decision model, where we study normative decision models for attaining optimal, profit maximizing behavior; for example capital investment decision models, cost variance investigation models etc. Though management accounting research positive theories informed by neoclassical economics is useful in predicting general trends in accounting, it might be less useful in explaining the process of which directs to individual accounting practices. To support this argument Kaplan claimed in his paper " case studies tend to be used more for hypothesis generation than for hypothesis testing" (Kaplan, 1986, p. 442). However case studies with this tradition emphasized with exploring use of accounting information by managers for the purpose of planning and controlling decisions and used to generate hypothesis by researchers and would be tested with other empirical research methods.

But, on the other hand this research tradition was criticized by Scapens (1990) explaining the use of neoclassical economics framework by case study researchers limits the explanations that they can provide on the nature of management accounting practices. Further, qualitative case/field study with reference to qualitative methodology allows to focus on the strategies of qualitative researchers in acquiring knowledge rather than tools commonly in use (Ahrens &Chapman, 2006). Moreover, literature argued that management accounting case study research supported by neoclassical economics framework failed to locate cases in their historical, economic and social context (Smith, 1988). Campmbell (1988) explained that, " a meaningful context that is structured by diverse participants acting within political, economic, social and material arrangements, the field is not open to the researcher's favorite explanations (Ahrens & Chapman, 2006) . The role of accounting and other control cannot be fully understood in isolation, and that requires a more contextual approach (Otley &Berry, 1994).

Case study/field work is mostly used method of data collection than surveys in management accounting research in developing economies or emerging economies (van Helden &Uddin, 2016). Literature identified lack of sufficiently reliable data from surveys and official document is the main reason for conducting case/fieldwork research. (Alawattage et al., 2007). These issues might encounter due to poor response to questionnaire surveys from the respondents in less-developed countries due to various cultural and political reasons (Hofstede, 1980; Hoque &Hopper, 1994). Most commonly used methods in case study/field research include interviews, observations and documentation reviews (van Helden & Uddin, 2016).

III. BUREAUCRACY AND WEBERIAN FRAMEWORK: A PERSPECTIVE OF ORGANIZATIONAL CONTROL

There are different uses of this particular word bureaucracy. One; the word 'Bureaucracy' had been used in nineteenth century to indicate a type of political system, literally it means 'rule by bureau'. It indicated a system in which ministerial positions were carried out and occupied by career officials, usually answerable to a heredity monarchy. Here bureaucracy is contrasted with a system of representative government , for example; the rule of elected politicians accountable to a representative parliament (Beetham, 1996). Beetham (1996, pp 3) cites the work of Mill (2008) Representative Government , considered bureaucracy as the only serious alternative to a representative system. In the twentieth century bureaucratic rule positioned as likely to be a feature of military dictatorship, one party government or other forms of authoritarian rule as of heredity, but still contrast with parliamentary democracy. This contrast belongs to the discipline comparative government, and the concern is to identify differences and functioning between political systems.

The second usage related to the sociology of organization, derives from work of Max Weber. To Weber bureaucracy means a 'system of administration carried out on a continuous basis by trained professionals according to prescribed professionals, and not a type of government (Beetham, 1996). In his definition of bureaucracy, weber identified several features common to modern systems of large scale administration and can be reduced them in to four main features; (1) hierarchy – where each official has a clearly defined competence within a hierarchical division of labor, and answerable for its performance to a superior, (2) continuity – the office constitutes a full time salaried occupation, with a career structure that offers a prospect of regular advancement, (3) impersonality - the work is conducted according to prescribed rules, without arbitrariness or favoritism. A written record is kept of each transaction; (4) expertise – officials are selected according to merit, are trained for their function, and control access to the knowledge stored in the files. The above features constitute Weber's definitional model of bureaucracy and those criterion need to be there for a systems to be called as bureaucratic.

Administration can be identified as the coordination and execution of policy, and System of administration can be identified as an arrangement of offices concerned with translating policy into directives to be executed at the front line of an organization. For weber not all the employees of an organization are bureaucrats.

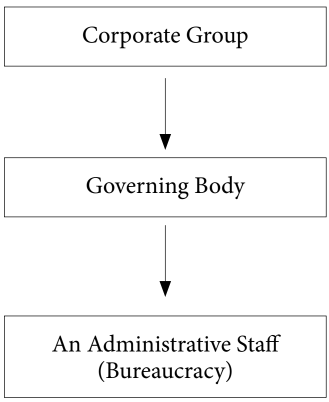

Figure 1. Bureaucracy
Source: Beetham (1996)

Members of each category differ based on the position, function and responsibility.

As explained by Weber a corporate group ' is a voluntary or compulsory association of people which either directly or indirectly elects leadership or governing body to manage its affairs' (Beetham, 1996).The governing body after that employs an administrative staff to carry out and implement its policies. The administrative staff, then called bureaucracy. Members of a governing body are typically elected and may work part time; their function is the broadest formulation of policy and rues for the association, and the provision of the necessary funds for its administration; and their responsibility is outwards to the association as a whole (electorate, shareholders, members etc.) Members of bureaucracy, in contrast, are always appointed from above, and are responsible to the governing body for the execution of its policy and the administration of its funds.

Case study findings

In this case, Parliament and the government work as the corporate body which directly and indirectly appoints leadership of the Project Executing Agency, which is Ministry X (name of the ministry is anonymized due to ethical reasons). Parliament is the highest authority which comprises with politicians who are elected by the general public during the general election. Parliament and the government of Sri Lanka has the authority to appoint governing body of the Ministry X, that is highest level of management of the organization, which comprises with Secretary, Additional Secretaries, Chief Financial Officer, Chief Accountant, and respective directors. This could be considered as the governing body. Implementation body, which is Department A (name of the department is anonymized due to ethical reasons) with the project Staff who are responsible for implementation of the project could be identified as the Administrative body. Organization has a hierarchical organizational structure headed by Secretary of Ministry. Each level of decision making has respective decision making power and authority based on their subject matter. Delegation of power was there informally, apart from formal, subject based authority and decision making power.

> *"When we receive a public complaint related to a project we instruct relevant PD (Project Director) to take remedial actions. Meantime we monitor the situation. Relevant PD has to report after remedial action has been taken. We have a procedure for that................But sometimes before we instruct the PD, remedial actions had been taken by the PD. That is their duty. Project Director has some sort of authority. There is no need to tell everything to us."*

Here is another instance where information and decision making are split off across the senior levels and then other levels of the organization and the project.

> *"Secretary always used to tell that additional secretary is almost a secretary, and I should be able to take decisions without taking to him. So I cannot just go and ask everything from him know. I am not doing that. Same principles applies to here. We ask project directors to give solutions in and out. Because solutions need to be given in the field itself."*

As per the above, head of the organization identifies the different functions of different job roles and positions, and allows them to make their own decisions with information flow while being under his purview of supervision. This shows there are multiple bureaucracies within the bureaucracy. Initial analysis of organization in terms of bureaucracy is aligned with Weber's definition of Bureaucracy. But, organizational reality is much more complex than the weber's definition. Bureaucracy is not only lies within the administrative group, but also with the governing body. In other words it is not simple to identify where the bureaucracy is within the organization, it lies within different layers of the organization with different forms.

Weberian Framework, Bureaucracy and Organizational Control

Uddin (2009, pp 783) cites, several studies in less developed countries have illustrated that the socio-historical context, societal structure, global capitalism and politics have significant influence on organizational practices, including management controls (Ouibrahim &Scapens, 1989; Jones & Sefiane, 1992; Uddin & Hopper, 2001,2003; Uddin & Tsamenyi, 2005; Wickramasinghe & Hopper, 2005). Further Uddin (2009, pp 783) explains the work of Uddin and Tsamenyi (2005), local social and political structures, together with other factors, render the rational control and performance model, which derived from private management practices and aid agencies, ineffective, and performance measurement model has become marginal, ritualistic, and de-coupled from operations (Ouibrahim & Scapens, 1989; Jones & Sefiane, 1992). Given the importance of the structural conditions such as culture, political institution and economic uncertainty in accounting in less developed countries, especially country like Sri Lanka, Weberian framework is deemed to be appropriate (Tinker, 1980; Neimark & Tinker, 1986; Hopper et al., 1987; Hopwood & Miller, 1994; Uddin, 2009).Weber's framework tends to applicable in rational capital accounting, bureaucracy and traditional society which are neglected in accounting research. Weber's framework can be applied to situations where there is an empirical variability of domination and resistance among different social groups such as families and clans being dominant in traditional setting. As per weber, although accounting calculations seem to be neutral in their execution, consequences are not neutral, and its raises the problem of the social impact of accounting practices on organizations, industries and societies. Thus Accounting serves as a mechanism of domination and object of struggle among social groups.

Weberian Framework: Organizational Control

Theoretically, as cited by Uddin (2009, pp 784), weber's framework developed by Colignon and Covaleski (1991), serves critical and political foundation for evaluating management control practices, including accounting. They provide three layers of analyses to be useful in understanding of organizational practices including accounting. They are: structural conditions (external layers), the historical context (external layers), and the institutional/organizational context. Each of these layers are separate but interacting with each other, according to weber.

Structural and Historical Layers (External)

As explained by weber, rational calculations of economic actions and accounting are based on structural conditions; such as free labour, markets, technology, rational economic law etc. and these structural conditions facilitate rational calculations/accounting such as profitability. Weber sees this as the ideal and typical conditions and the starting point for development of capitalism. But this ideal/typical and rational capitalism was not fully realised or partially realised as structural conditions interact with socio -political, cultural, historical conditions. In his framework weber also recognised that less developed countries encountered with very different structural and socio-political conditions which are different from the west economies and that lead to have different economic conditions for example; traditionalism. In this framework weber focused on cultural and historical details to capture specific features of the society that enable or prevent the deployment of rational capitalism, modern enterprise and capital accounting. Uddin (2009, pp 784) cites the work of Uddin & Choudhury (2008), further in this framework weber recognised role of competing ideas, conflicts and institutions and how they influence capitalism, enterprise and accounting practices.

Historical analysis provides as 'an extension and complement to structuralist's discussions on the institutional requirements for the development of the modern capitalist market, rational enterprise and accounting practice. Departure from ideal and actual type of capitalist regimes can be ecplained including accounting regimes - rationale or irrational- through weber's analysis of rationalization. Weber identified two different economic actions called formal and substantive rationality. The formal rationality is called as ideal type which views the organization and the society very technical manner, assume and consider world could be able to control through calculations. Uddin (2009, pp 784) cites, the work of Colignon and Covaleski (1991, pp 145), in this context, rationality is the result of empirical knowledge, that is in mathematical form, and it is supposed to be universal application. This is a value neutral approach and accept certain types of calculations, for example accounting models in the west. Substantive rationality is an evaluative concept which indicates to what extent an economic system provides needs, ends or values of a specific social group and weber (1968, pp 499) called this rationality as "ultimate ends" Uddin (2009), and this form addresses the substances of the values, ends and needs of social groups and the institutions that promote them. Hence, economic action is substantively rational if it is consistent with ends or values of a specific social group or institution and it is irrational if it is not consistent with ends or values of a specific social group or institution.

As explained by Uddin (2009), the difference between formal and substantive rationality is both tension between conflicting values and tension between social groups with divergent interests. In his works, weber (1968) identified theses tensions in a traditional society, and their implications for organizational bureaucracy and accounting rationality. Uddin (2009) cites the work of Uddin and Choudhury (2007) that in Weberian terms 'traditional domination economic activities tend to strengthen traditional attitudes. In other words traditional domination attempts to restrict the development of markets, i.e labour, product capital, but it promotes and develops a consumptive economy by making emergence of rational capitalism challenging and problematic. Dyball et al. (2006) draws from weber (1978) and explain in Weberian terms, institutions of the community, market and the state are conjoined in traditional societies whereas modern and rational societies would attempt to keep them separate and autonomous (Uddin 2009).Uddin (2009, pp784) cites the work of Dyball et al (2006, pp 53), 'the conjoined nature of the traditional society makes accountability relationship lean towards the personal and the perpetual as opposed to the objective and ephemeral (as found in modern variants of market and sate). This would suggest that the power of accounting as an articulation of accountability relationship is muted, if not ignored, in traditional societies.

Organizational Analysis

At the organizational level, Weber (1968) developes two axes of tention which frame his analysis of the interplay of forces, agenceis and intersects when they relate with accountng practices.The first axis is formal and substantive rationality and second axis is dominance and resistance. Weber explained that modern organizations are systems based and on formal rationality without inherent link or connection to specific substantive ends. "Organizations can serve the interest of social, political or economic elites, the general need of the community or some combination, but the analysis of formal rationality alone tells us nothing about its directions or outcomes" (Uddin, 2009). As explained by the Colignon and Covaleski (1991), these forms of rationalities are analytically separate, but each rationality is being subjected to the forces of the other rationality, and interpretations need to follow from the understanding and examination of particular institutional circumstances. Further they explained that multiple rationalities are characteristic of modern organizations and are the foundation for the conflict, which create the difference between formal rationality and substantive rationality which are important in their application of accounting practices.

According to Weber's framework, second axis is the domination of persons and groups by the organizational mechanisms and the resistance of these social actors to these mechanisms. Bureaucracy is a method of domination and the use of domination and direction are distinct and the consequences for social actions are central to organizational analysis. Uddin (2009) cites the work of Weber (1968) 'strict capital accounting is further associated with the social phenomena of "shop discipline' and appropriation of the means of production, and that means: with the existence of a 'system domination"' (pp 108). This is the normal tendency of accounting that is to favour one social group within the organization and the society. But still this is no evaluative tool. (Uddin 2009). Dominations does not signify by merely the external fact of the order being obeyed, and weber further explained that it is not correct to overlook the 'meaning of the fact that the command is accepted as a valid norm' (pp 948). Accounting practices can be identified as mechanism of domination, constraint and control, and that domination is incomplete (Weber 1968). This framework of tension between domination and resistance applies to tensions, struggles and conflicts of social groups with different substantive rationalities over the formation and application of different accounting practices (Uddin 2009). Accounting practices can be identified as the objects of tension between different social groups which represent different interpretations, interest or within an organization.

Bureaucratic domination of enterprise in a traditional society is always superseded by direct control from the dominant owners of the company who are part of a family (Uddin & Hopper 2001; 2003). To Weber this is traditional domination and it is exercised by an individual or family which is mainly based on relations of personal loyalty. Uddin (2009) cites the work of Weber (1947, pp 341)

> *"The person exercising authority is not a 'superior', but a personal chief'. His administrative staff does not consist primarily of officials, but of personal retainers. Those subjects of authority are not 'members' of as association, but are either his traditional 'comrades' or his 'subjects'. What determines the relations of the administrative staff to the chief is not the impersonal obligations of office, but personal loyalty to the chief. Obedience is not owed to enacted rules, but to the person who occupies a position of authority… who has been chosen for such a position".*

Weber's work expects management controls in a private enterprise in a traditional society like Sri Lanka to resist the rational control model (ideal bureaucracy) and the ideal typical accounting controls. As Uddin (2009) explained, direct or familial control from the owners is the likely outcome in private enterprise, which give rise to different substantive rationality for compliance. Westernised controls in a private enterprise may be perceived as a condition of the stable economic calculation of the "rational" society, and its efficiency depend on knowledge of the techniques (accounting and auditing standards) and facts (Uddin 2009). In a traditional society like Sri Lanka, Weber (1968) expects "property and productive capacities of individual economic units to be primarily directed towards satisfying the needs and the preference of the master that is they are governed by a substantive rationality of economic action (Uddin 2009; Dyball & Valcarcel, 1999). This study investigate how management controls persists in public organization in Sri Lanka.

External Layers of the case study – Historical, political and economic context of Southern Expressway and Sri Lanka

The origin of the Southern Expressway (initially called Southern Highway) was to be found in the 1991 proposal made by Department A . The Southern part of Sri Lanka was one of the least developed areas of the country during that period since the completion of the project. One of the main reasons for this project was infrastructure development. Before the project the area had poor infrastructure development and at the time of the project appraisal there were only two means of access; railway and A2 roads; from Colombo to Southern region. There were many problems associated with rail roads including poor travelling performance, an unreliable service schedule as the railway was single track and its maintenance was not sufficient and was not up to the standard. The south bound national road (A2) that was run along with the coast had extremely poor alignment and with limited road width. Basically A2 road is a two lane road, but road shoulder is not paved and which obstructed the smooth flow of traffic as both slow moving vehicles and pedestrians occupied the carriage way (Miyazaki, 2015). Road realignment and widening were difficult as this alternative would involve with major resettlement of residents who used to live along with the road. The objective of the project was to facilitate smooth traffic flow between Colombo and Southern Region by constructing high standard of highway (changed the scope later on to an expressway), thereby reduce traffic congestion in the Colombo region and economic development of the Southern region of Sri Lanka. This project has been recognised as a mega project and it was a milestone in Sri Lanka's development history. In addition to the cost of the project and the investment, this project involved and associated with lots of challenges in planning and implementation level. Initially four tracing were drawn called A, B, C, D and Traces C, D were rejected due to low grade alignment and resulting environmental damages. Finally trace B were selected over trace A. The decision was based on marginal difference in engineering costs which included acquisition, design and construction. Assessment of benefits and environmental impact differentials, and possible costs for responding and mitigating efforts for different traces had not been considered in the selection process. But economic evaluation in the pre-feasibility study indicated a relatively high economic Internal Rate of Return around 22%, hence this investment was generally indicated as a favourable infrastructure development. Initially pre-feasibility study had been done only from Bandaragama to Matara as there was an uncertainty in the continuation of the highway from Bandaragama to Kottawa. The highway runs through four districts Colombo, Kalutara, Galle and Matara which includes more than 14 divisional secretariats and more than 90 Grama Niladhari Divisions. According to the feasibility report cost analysis had been done from 4th intersection onwards, report stated that it is unclear how benefits were assessed.

There were other development programs going on in the same southern area during this period implemented by other state organizations i.e. Southern Area Development Programme (SADP). These program also had the objective of social and economic development of southern area. These programs were mainly envisaged the development of 'small to medium scale industries and the integrated eco-cultural resorts and the agri-businesses without grower system. Southern Highway was also added a new avenue to this development process of Southern Area. The development of the Galle City was a key concept in this development program as Port of Galle as a trans-shipment base for container cargo and a distribution terminal for bulk cargo was to be the single large investment in that development agenda. The Southern Highway was seen as a mean of providing speed accessibility to Colombo and Matara. Initially there were three objectives of Southern Highway; (1) To provide the required accessibility and mobility for the future development of Southern Area, part of Western and Uva area (2) To provide a highway to be as catalyst in encouraging and attracting industries and services for the Economic and Social Development of Western and Southern Provinces and beyond (3) To provide a highway that would be a part of a proposed access controlled highway network in Sri Lanka to improve inter regional transportation. After the scope change in to an expressway the main objective of the project was to facilitate a smooth traffic flow between Colombo and Matara region by constructing a four lane 124 km expressway , thereby to alleviate traffic congestion in the Colombo region , improvements in the traffic safety and economic development of Southern part of Sri Lanka. This project brought positive impacts on traffic flow, improvement in traffic safety, and comfort as a results of travelling experience and promotion of economic development of the southern region (Miyazaki, 2015).

This project was financed by Japan International Corporation Agency (JICA) and Asian Development Bank (ADB). The project cost and the period had exceeded the expected plan, hence efficiency of the project had been affected. Out of the 125km, 67 km was financed by JICA and remaining 58 Km was financed by ADB. Terms and conditions. Interest rates were different to each other funders.

During the land Acquisition process the project used merely the political power of the government.

"Actually though we acquired the lands, we considered it as a sale of land made by the owner. Here we used power of government. We used the government authority. Whether you like or not. That is the law."

Further, the consideration given to human rights was minimal due to disparity in purpose of relevant legal frameworks.

"You cannot expect the same respect for human rights available in European countries in our country. Because this act was made during the colonial period. Though it was implemented in after 1950's, it was made even before. The purpose of the act during that time was to acquire land for governmental purposes. Democracy was not considered during that time.

Organizational Analysis

Case Findings – Organizational Context

The Southern Transport Development Project (STDP) is the largest road project ever implemented in Sri Lanka. Ministry X was the implementing agency of projects and the Department A was the executing agency of the Project on behalf of the Ministry and the government of Sri Lanka. The Project was financed by the government of Sri Lanka and five development partners; Asian Development Bank (ADB), Japan International Corporation Agency (JICA),The Nordic Development Fund (NDF), the Swedish International Development Agency (Side) and later the Export and Import Bank of China.

This ministry is a public organization, hence both Department A and the Project were under the ministerial control. The government is the ultimate controller of the organization and the project. Head of the organization and other senior level positions are filled according to the government procedures but political interventions always play an important role in appointing key positions of the organization and the project. One interviewee commented "Supporters and the people from the same political party are in the senior positions of the organization".

Project has started before three president's time and initial feasibility report had been done in 1996. Initially Ministry and the Department A (initially Highways department) maintained the roads under the purview of central government and there were no any expressway or highway projects before 1996. As a result of devolution of power maintenance of C and D roads were given to provincial councils. There are 18 special projects directly under ministry and remaining road network is maintained by Department A that is A and B roads.

There was a scope change in the project, in respect of the construction of the original two-lane highway to four-lane expressway. This project was formulated as a single project and single project management unit (PMU) managed the implementation of the whole project regardless of the financing source.

Organizational Structure – Informal vs formal relationship

Ministry comprises with five major sections including, Development, Engineering, Administration, Finance, Planning. All section heads report to the head of the organization. There are some minor departments, which are directly under the preview of the secretary of the ministry. I.e. Internal Audit. Department A is also under the purview of the ministry and directly report to secretary. Southern Expressway (STDP) also recognized as one of the special projects and directly report to head of the organization. These formal channels are tend to be dominated by informal relationships. Head of the organization intervenes decision making affairs without engaging in formal communication with respective department heads.

> *There was an incident, one person directly went to head of the organization and convinced him to get a foreign course with all allowances, but still he/she was not deserved for it. But finally he/she got it.*

This shows the domination of informal relationships in decision making within the organization. One executive director commented that she directly reports to the head of the organization, although officially, additional secretary (administration) is her line manager. The same comment was observed by the researcher that some of the executive directors are used to meet the head of the organization during weekends for official matters by passing their line managers. Many interviewees confirmed that head of the organization tend to intervene formal channels of communication if he thinks it is important for the organization and employees take it as granted opportunity to communicate with the head of the organization.

Recruitment and promotions for the organization as well as for the project were made based on the government regulations, but some lower grade appointments; i.e. drivers for the project were appointed due to the influence made by the respective minister in power. Project recruitments are governed by separate circulars and their salary scales are different than the other government sector levels, hence, there is an increased demand for positions in special projects. Interviews with different department heads revealed that it is unusual to have new and sudden recruitments to senior and middle level managerial positions due to government regulations. But transfers of senior level position are usual due to political interventions. Sudden and new recruitments are obvious in lower level positons such as drivers, office assistants etc. It was found that one office assistant is employed in a ministerial department who used to work in the same department after the retirement. Head of the particular department employed the same office assistant in the department due to his efficient service and as a help after his retirement, but his salary is allocated from one of the special projects going under the ministry. One of the senior managers of the department responded "*he is working for us, not of the project, but salary is paid from the project*". It is a known and usual practice of the organization. Though there is a hierarchical structure and separate departments work independently, each department does not have clear idea what other departments are exactly doing, including the project. Interviews and observations revealed that interviewees tend to direct people to other departments ad-hoc manner as they do not know the functions of the other departments exactly. Many individuals informed the researcher that ministry and the project had and have employees, recruited on request from influential people especially from minister (political influence), who had/have no specific task within the organization and the project, but yet simply received/receiving salaries and other benefits from the organization. Most of these employees are receiving monthly salaries for a long time period and allocated directly for the staff of the minister. The accountants of the Finance division do not have any idea who are these employees and why they have been receiving salaries.

> *"I sign for cheques I receive for payments from the minister's office. Once I have recommendation from the administration department, I sign for the approval and for the payment" one accountant commented.*

This shows that accountant is merely rely on the recommendation of the administration department and he/she does not know whether there is any expense actually occurred (or is there any person employed for a certain task) in the organization.

In summary recruitment, promotion and structures of the organization are tend to be arbitrary and informal. Consequently organizational structure does not reflect the actual division of functions and tasks. As Uddin (2009) argues, "rational structure is overwhelmed by traditional relationships. Uddin cites the work of Weber (1968), "there is a 'personal master', not a 'superior'; served not by an administrative staff', but by a 'personal retainers', instead of 'members of an organization; there are traditional comrades'.

Decision making process – top to down approach

According to the interviews and documentations heads of the each department are responsible for overseeing the day-to-day activities of the organization. When concerning the project, Project Director is the responsible person for the day-to-day activities of the project. Considering to the southern expressway, ministry held Project Coordinating Committees to oversee the activities of the project. This committee always coordinated by Additional Secretary (Engineering) though Senior Program Director – Planning. This committee is headed by the head of the organization and in the absence of the head, additional secretary (Engineering) chairs the meeting. But at the same time project director has direct contact with head of the organization. This is similar to a management committee and meets every month to evaluate project progress including financial and physical progress, but decisions are usually made via telephone conversations or informal meeting with head of the organization with project director and additional secretaries informally. Information is passed to head of the organization informally, during causal meeting with a coffee, during other meetings or through various other informal channels including via telephone calls. Other than the project coordinating committee, there are all staff meeting for the whole organization once in a month. Through interviews it was revealed that employees do not see any necessity for regular meeting as such. At the same time very hardly organization has all staff meeting every single month as usual. These meeting are mere formal meetings and observations revealed that meetings are held to make sure the formality. As observation revealed members of the both meetings do not tend to disagree with head of the organization. Department heads hardly exercise their official authority and power to make major decisions, but yet they make minor decisions with the approval of the head of the department. Observation revealed that department heads always wait for soft approval from head of the organization even to finalize day-to-day decision even if the head of the organization allowed them to make some decisions under their purview. Senior level employee revealed;

> *"Secretary always used to tell that additional secretary is almost a secretary, and I should be able to take decisions without taking to him. So I cannot just go and ask everything from him know. I am not doing that."*

This shows that secretary allows some decision making power and authority to senior level manager, still they wait for soft approval from the head of the organization.

Head of the organization had the final word for every decision and all wait to receive his decision even for finance matters. Considering finance division, they send the recommendation to head of the organization and final decision lies with the head of the organization. Same phenomena applies to development sector of the organization (i.e land acquisition). All the employees of the organization, including senior level management act as information providers rather than decision makers for the head of the organization. Informal nature of decision making process is reflected in all the aspects of the organization and the project.

When we received a public complaint related to a project we instruct relevant PD to take remedial actions. Meantime we monitor the situation. Relevant PD has to report after remedial action has been taken. We have a procedure for that................But sometimes before we instruct the PD, remedial actions had been taken by the PD. That is their duty. Project Director has some sort of authority. There is no need to tell everything to us.

Accounting System

The Finance department is one of the major departments of ministry. It handles billions of money for all the projects. This department is headed by Chief Financial Officer/Chief Accountant (both positions are held by the same person), who is one of the key players in the decision making process. Apart from keeping accounting record, the main job of this department is to keep head of the organization and top management up-to-date about the cash level of the organization. Observation revealed that most of the Chief Accountants day involves with coordinate with general treasury for take extra funds for the project matters for the organizational activities and disbursement (including giving approval for payments) of funds for projects. Maintaining the liquidity is a major challenging task for the chief accountant as ministry as whole have less allocations compared to expected and budgeted. It even involves with management of funds within different projects to meet cash requirements of projects. For this purpose ministry prepare internal document with the recommendation of the chief accountant and send it for the signature of head of the organization. Then this form send to general treasury for approval. Although funds are allocated for the ministry, they cannot exchange money within projects without the approval of the general treasury. Finance division has employed a separate employee for this particular activity.

The other major task of the finance department includes dealing with receipts, payments and preparing annual reports. When consider receipts, they are mainly come from budget allocation even if it through foreign funded project other than the revenue from expressway projects. The only problem they face is not enough funds as expected for payments for the respective year. They consider their most important task is cash forecasting and budgeting. Budgeting was considered as a tool for controlling of project rather than organization. This is mainly because of the funds are pumped by the government. But not all the accountants and employees of the organizations consider budget as a controlling tool. Observation revealed that one accountant is totally devoted her time for signing payment vouchers from the minister's office. Information is not normally passed to other departments unless otherwise it specifically asked for, Chief Accountant revealed. Heads of the departments have very low idea about organization's financial position (Uddin &Hopper, 2001,2003; Uddin, 2009), But at the end of the financial year summarised financial reports are send to parliament for their scrutiny, yet detailed version is kept as a confidential information by the department.

Employees of the finance division are divided in to different categories based on their functions. Some employees are responsible for record keeping of special projects activities and some employees are responsible for ministerial activities. All of them are under one of the senior accountants and all senior accountants are responsible and accountable for chief accountant.

IV. DISCUSSION AND CONCLUSION

The study is about understanding how management accounting, decision making and control of investment decisions are done in a context of cultural political economy of developing country. In order to understand this phenomenon this study put one of the mega projects in Sri Lanka in trial to investigate the research questions of the study. Sri Lanka is developing country and traditional culture with dynamic political environment. This paper derived from Weberian framework introduced by Colington and Covaleski and the draws the works of Dyball and Valcarcel (1999), Uddin 2009) on traditional societies. This paper illustrates initial data analysis of the study and tries to address the Weberian framework. Weber explained separate organizational analyses, but yet there these analyses are interactive with external layers, in order to understand management practices of an organization including accounting practices (Uddin 2009). As discussed in the case study findings section, intention of the state to facilitate development of a rational/ideal type of economic actions were transformed into a different form (politicized) as a result of social, political and cultural clashes(Uddin &Hopper, 2001). It was found that in the case, there is an indirect and coercive control to replace bureaucracy. There are many bureaucracies within the bureaucracy as a whole.

Organizations in a traditional society in Sri Lanka more likely to rely on informal and personal control which give rise to a different substantive rationality for compliance, such as forms of control which are dominated by senior levels employees. The case study shows that organizational practices are dictated by the senior level management, in which each one looking are different accounting practices which are unknown to the others. There is a formal organizational structure (chart) in the organization, but it does not reflect the reality. Informal relationships are maintained throughout the organization in decision making and information gathering. There are some employees who work for the ministry even after the retirement, but they are paid out of the funds available to the specific projects. These facts are known and not secrets. Lower level employees are seen as personal retainers and they assigned to any duty as the senior management sees him fit for the job and their appointments were made based on their loyalty and political influence. Although all staff meeting are scheduled in every month in regular basis, rarely it happens in every months. Hence, employees do not see the necessity of regular meetings. Final decision making authority always lies with the head of the organization, but yet communications are not always formal, there are informal communications between head of the organization and other employees of the organization when there is an important decision.

There were incidents that cash was appropriated to funds out side of the activities, legal or illegal (employment of the retired employee again, but salary was made out of a project). Interviews revealed that payments were being made in order to meet expenses of other government officials out the projects funds which were later come as audit queries. Independency of the project, direct reporting to head of the organization, no internal auditor made this unrestricted controls over the projects and respective funds. These are consequences of an organization with unrestricted controls in a traditional society where rationale bureaucratic administration and accounting controls are absent.

Many appointments are directly appointed by minister and other influential parties. Case study shows that personal relationship serves more than bureaucratic domination. Routine, regular downward reporting is absent in the organization, but budget plays an important role in accounting. Role of accounting and direct control are still important as it serves the substantive purposes of the organization.

REFERENCES

Ahrens, T. & Chapman, C. S. (2004) 'Accounting for Flexibility and Efficiency: A Field Study of Management Control Systems in a Restaurant Chain*', *Contemporary Accounting Research*, 21(2), pp. 271-301. doi: 10.1506/VJR6-RP75-7GUX-XH0X.

Ahrens, T. & Chapman, C. S. (2006) 'Doing qualitative field research in management accounting: Positioning data to contribute to theory', *Accounting, Organizations and Society*, 31(8), pp. 819-841. doi: http://dx.doi.org/10.1016/j.aos.2006.03.007.

Al Darmaki, I. A. R. (2008) *Globalisation and urban development: a case study of Dubai's Jumeirah Palm Island mega project*. Doctoral. University of Southampton.

Alawattage, C., Hopper, T. & Wickramasinghe, D. (2007) 'Introduction to management accounting in less developed countries', *Journal of Accounting & Organizational Change*, 3(3), pp. 183-191. doi: doi:10.1108/18325910710820256.

Alawattage, C. & Wickramasinghe, D. (2008) 'Appearance of accounting in a political hegemony', *Critical Perspectives on Accounting*, 19(3), pp. 293-339. doi: https://doi.org/10.1016/j.cpa.2006.08.006.

Alawattage, C. & Wickramasinghe, D. (2009) 'Institution-alisation of control and accounting for bonded labour in colonial plantations: A historical analysis', *Critical Perspectives on Accounting*, 20(6), pp. 701-715. doi: https://doi.org/10.1016/j.cpa.2009.02.001.

Altshuler, A. A. & Luberoff, D. E. (2002) *Mega-Projects : The Changing Politics of Urban Public Investment*. Washington, UNITED STATES: Brookings Institution Press.

Beetham, D. (1996) *Bureaucracy*. 2nd ed.. edn. Buckingham: Open University Press.

Chua, W. F. (1986) 'Radical Developments in Accounting Thought', *The Accounting Review*, 61(4), pp. 601-632.

Colignon, R. & Covaleski, M. (1991) 'A Weberian framework in the study of accounting', *Accounting, Organizations and Society*, 16(2), pp. 141-157. doi: https://doi.org/10.1016/0361-3682(91)90010-C.

Cooper, D. J. & Sherer, M. J. (1984) 'The value of corporate accounting reports: Arguments for a political economy of accounting', *Accounting, Organizations and Society*, 9(3), pp. 207-232. doi: http://dx.doi.org/10.1016/0361-3682(84)90008-4.

Creswell, J. W. (2012) *Qualitative inquiry and research design : choosing among five approaches*. 3rd ed.. edn. Thousand Oaks, Calif.: Sage Publications.

Dyball, M. C., Chua, W. F. & Poullaos, C. (2006) 'Mediating between colonizer and colonized in the American empire: Accounting for government moneys in the Philippines', *Accounting, Auditing & Accountability Journal*, 19(1), pp. 47-81. doi: 10.1108/09513570610651948.

Economic Feasibility Report of Southern Highway. (1996) University of Moratuwa: Road Development Authority
Available.

Escobar, A. (1993) Encountering Development : The Making and Unmaking of the Third World. Princeton, UNITED STATES: Princeton University Press.

Gellert, P. K. & Lynch, B. D. (2003) 'Mega-projects as displacements*', *International Social Science Journal*, 55(175), pp. 15-25. doi: 10.1111/1468-2451.5501002.

Hofstede, G. (1980) *Culture's Consequences: International Differences in Work-Related Values*. SAGE Publications.

Hopper, T., & Powell, A., (1985) 'Making Sence of Research into the Organizational and Social Aspects of Management Accounting : A Review of its Underlying Assumptions', *Journal of Management Studies*, 22(5), pp. 429-465.

Hopper, T. & Armstrong, P. (1991) 'Cost accounting, controlling labour and the rise of conglomerates', *Accounting, Organizations* *and Society*, 16(5), pp. 405-438. doi: http://dx.doi.org/10.1016/0361-3682(91)90037-F.

Hopper, T., Storey, J. & Willmott, H. (1987) 'Accounting for accounting: Towards the development of a dialectical view', *Accounting, Organizations and Society*, 12(5), pp. 437-456. doi: http://dx.doi.org/10.1016/0361-3682(87)90030-4.

Hopper, T., Tsamenyi, M., Uddin, S. & Wickramasinghe, D. (2009) 'Management accounting in less developed countries: what is known and needs knowing', *Accounting, Auditing & Accountability Journal*, 22(3), pp. 469-514. doi: doi:10.1108/09513570910945697.

Hopper, T. M., Cooper, D., Lowe, T., Capps, T. & Mouritsen, J. (1986) 'Management Control and Worker Resistence in the NCB: Financial Control in the Labour Process'. in Night, D., Wilmott, H., (ed.) *Managing Labour Process*. Aldershot: Gower.

Hopper, T. M., Tsamenyi, M. & Uddin, S. (2012) *Handbook of Accounting and Development*. Cheltenham, Gloucestershire, UNKNOWN: Edward Elgar Publishing.

Hopwood, A. G. & Miller, P. (1994) *Accounting as social and institutional practice*. Cambridge: Cambridge University Press.

Hoque, Z. & Hopper, T. (1994) 'Rationality, accounting and politics: a case study of management control in a Bangladeshi jute mill', *Management Accounting Research*, 5(1), pp. 5-30. doi: http://dx.doi.org/10.1006/mare.1994.1002.

Jayasinghe, K. & Wickramasinghe, D. (2011) '*Power over empowerment: Encountering development accounting in a Sri Lankan fishing village', Critical Perspectives on Accounting*, 22(4), pp. 396-414. doi: https://doi.org/10.1016/j.cpa.2010.12.008.

Jones, C. S. & Sefiane, S. (1992) 'The Use of Accounting Data in Operational Decision Making in Algeria', A*ccounting, Auditing & Accountability Journal*, 5(4), p. null. doi: doi:10.1108/09513579210019530.

Kaplan, R. S. (1986) 'The role for empirical research in management accounting', *Accounting, Organizations and Society*, 11(4), pp. 429-452. doi: http://dx.doi.org/10.1016/0361-3682(86)90012-7.

Kirkpatrick, G. (1981) 'Further results on the time series analysis of real wages and employment for U. S. manufacturing, 1948–1977', *Weltwirtschaftliches Archiv*, 117(2), pp. 326-351. doi: 10.1007/bf02696755.

Lélé, S. M. (1991) 'Sustainable development: A critical review', *World Development*, 19(6), pp. 607-621. doi: http://dx.doi.org/10.1016/0305-750X(91)90197-P.

Maylor, H., Brady, T., Cooke-Davies, T. & Hodgson, D. (2006) 'From projectification to programmification', *International Journal of Project Management*, 24(8), pp. 663-674. doi: http://dx.doi.org/10.1016/j.ijproman.2006.09.014.

Midler, C. (1995) '"Projectification" of the firm: The renault case', *Scandinavian Journal of Management*, 11(4), pp. 363-375. doi: http://dx.doi.org/10.1016/0956-5221(95)00035-T.

Mill, J. S. (2008) *Representative Government*. Adelaide: The University of Adelaide Library.

Miyazaki, K. (2015) *Ex-Post Evaluation of Japanese ODA Loan Project " Southern Highway Construction Project (I) (II)*. Japan International Corporation Agency Available.

Neimark, M. & Tinker, T. (1986) 'The social construction of management control systems', *Accounting, Organizations and Society*, 11(4), pp. 369-395. doi: https://doi.org/10.1016/0361-3682(86)90008-5.

O'Leary, Z. (2013) *The Essential Guide to Doing Your Research Project*. SAGE Publications.

Otley, D. T. & Berry, A. J. (1994) 'Case study research in management accounting and control', *Management Accounting Research*, 5(1), pp. 45-65. doi: http://dx.doi.org/10.1006/mare.1994.1004.

Ouibrahim, N. & Scapens, R. (1989) 'Accounting and Financial Control in a Socialist Enterprise: A Case Study from Algeria', *Accounting, Auditing & Accountability Journal*, 2(2), p. null. doi: doi:10.1108/09513578910132295.

Polanyi, K. (1957) *The Great Transformation : the political and economic origins of our times*. Beacon Press.

Scapens, R. W. (1990) 'Researching management accounting practice: The role of case study methods', *The British Accounting Review*, 22(3), pp. 259-281. doi: http://dx.doi.org/10.1016/0890-8389(90)90008-6.

Silverman, D. (2015) *Interpreting Qualitative Data*. SAGE Publications.

Smith, C. W. R. W., H. (1988) 'Case study research in accounting: methodological breakthrough or ideological weapon', *Advances in Public Interest Accounting*, 2, pp. 95-120.

Taylor, J. G. (1979) *From Modernization to Modes of Production: A Critique of the Sociologies of Development and Underdevelopment*. Palgrave Macmillan UK.

Tinker, A. M. (1980) 'Towards a political economy of accounting: An empirical illustration of the cambridge controversies', *Accounting, Organizations and Society*, 5(1), pp. 147-160. doi: http://dx.doi.org/10.1016/0361-3682(80)90031-8.

Tsamenyi, M., Enninful-Adu, E. & Onumah, J. (2007) 'Disclosure and corporate governance in developing countries: evidence from Ghana', *Managerial Auditing Journal*, 22(3), pp. 319-334. doi: doi:10.1108/02686900710733170.

Uddin, S. (2009) 'Rationalities, domination and accounting control: A case study from a traditional society', *Critical Perspectives on Accounting*, 20(6), pp. 782-794. doi: https://doi.org/10.1016/j.cpa.2007.11.004.

Uddin, S. & Choudhury, J. (2008) 'Rationality, traditionalism and the state of corporate governance mechanisms: Illustrations from a less-developed country', *Accounting, Auditing & Accountability Journal*, 21(7), pp. 1026-1051. doi: doi:10.1108/09513570810907465.

Uddin, S. & Hopper, T. (2001) 'A Bangladesh soap opera: privatisation, accounting, and regimes of control in a less developed country', *Accounting, Organizations and Society*, 26(7), pp. 643-672. doi: http://dx.doi.org/10.1016/S0361-3682(01)00019-8.

Uddin, S. & Hopper, T. (2003) 'Accounting for Privatisation in Bangladesh: Testing World Bank Claims', *Critical Perspectives on Accounting*, 14(7), pp. 739-774. doi: https://doi.org/10.1016/S1045-2354(02)00188-0.

Uddin, S. & Tsamenyi, M. (2005) 'Public sector reforms and the public interest: A case study of accounting control changes and performance monitoring in a Ghanaian state-owned enterprise', *Accounting, Auditing & Accountability Journal*, 18(5), pp. 648-674. doi: doi:10.1108/09513570510620493.

van Helden, J. & Uddin, S. (2016) 'Public sector management accounting in emerging economies: A literature review', *Critical Perspectives on Accounting*, 41, pp. 34-62. doi: http://dx.doi.org/10.1016/j.cpa.2016.01.001.

Wallerstein, I. (1991) *Unthinking Social Science*. Wiley.

Weber, M. (1968) *Economy and society : an outline of interpretive sociology*. New York: Bedminster Press.

Wickramasinghe, D. & Hopper, T. (2005) 'A cultural political economy of management accounting controls: a case study of a textile Mill in a traditional Sinhalese village', *Critical Perspectives on Accounting*, 16(4), pp. 473-503. doi: http://dx.doi.org/10.1016/j.cpa.2003.07.001.

Wickramasinghe, D., Hopper, T. & Rathnasiri, C. (2004) 'Japanese cost management meets Sri Lankan politics: Disappearance and reappearance of bureaucratic management controls in a privatised utility', *Accounting, Auditing & Accountability Journal*, 17(1), pp. 85-120. doi: doi:10.1108/09513570410525229.

Williams, R. (1958) *Culture and society*, 1780-1950. Columbia University Press.