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ACCOUNTABILITY IN THE NON-PERFORMANCE OF PUBLIC ENTERPRISES: A

CULTURAL PERSPECTIVE

BY

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DECLARATION

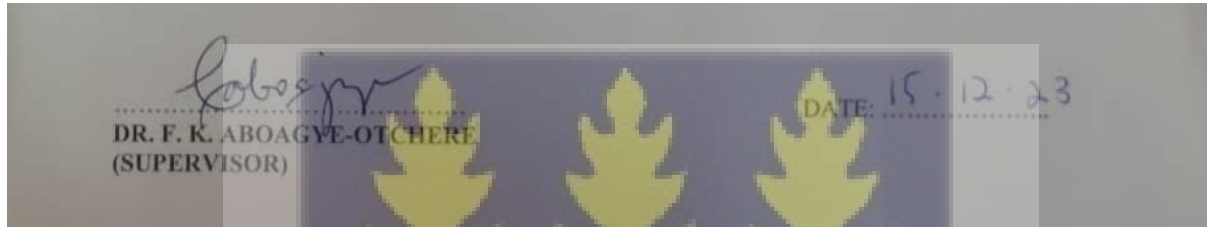
I do hereby declare that this manuscript is the finding of my research and has not been presented by anyone for any academic award at this or any other university. All references used in the work have been duly acknowledged.

I, therefore, bear sole responsibility for any shortcoming, being marginal or substantial.



CERTIFICATION

I hereby certify that this thesis was supervised under procedures laid down by the University.



.....
DR. J. M. ONUMAH
(SUPERVISOR)

DATE:



DEDICATION

This work is dedicated to the struggle. To all men and women who have embraced the struggle to push God's agenda forward.



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I thank God for the successful outcome of my research work.

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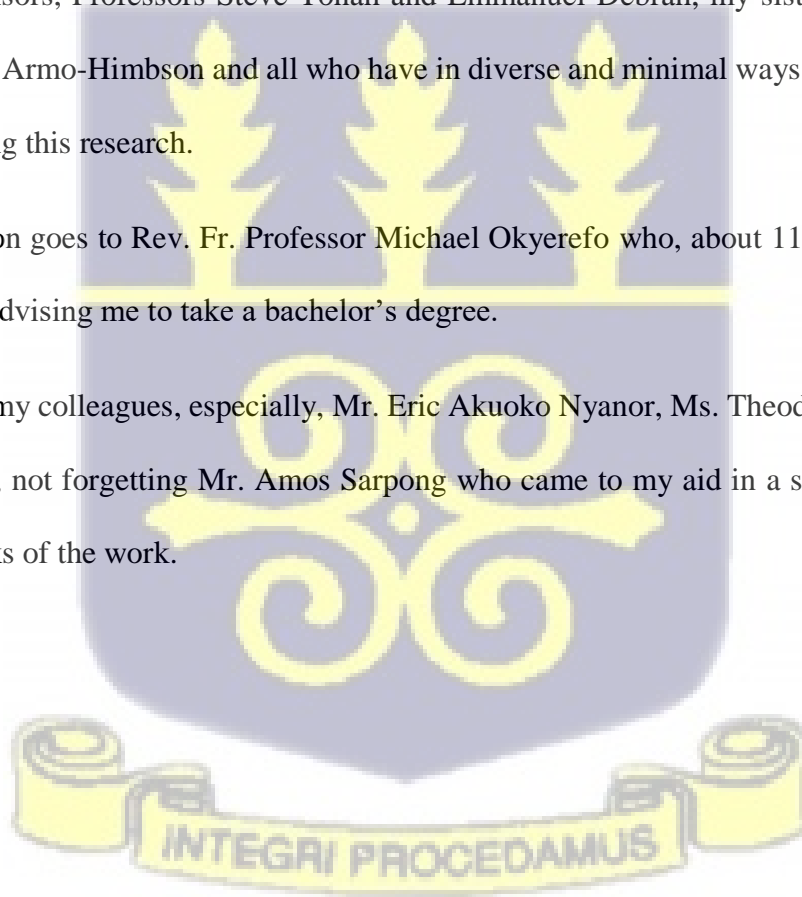


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LIST OF ACRONYMS

CAF- Comprehensive Accountability Framework

CMA - Central Management Agencies

CSR - Corporate Social Responsibility

GBE - Government Business Enterprises

GC - Government Corporations

GCE - Government Controlled Enterprises

GLC - Government-Linked Companies

ICT - Information and Communication Technologies

IFRS - International Financial Reporting Standards

IMF – International Monetary Fund

L.I. - Legislative Instrument

NACAP - National Anti-Corruption Action Plan

NIRP - National Institutional Reform Program

OECD - Organization for Economic Co-operation and Development

PE - Public Enterprise

PNDC - Provisional National Defence Council

PO - Parastatal Organizations



PSU - Public Sector Units

SEC - State Enterprises Commission

SES - State Enterprise Secretariat

SIGA - State Interests and Governance Authority

SMCD - Supreme Military Council Decree

SOERP – State-Owned Enterprises Reform Program



ABSTRACT

The study examined public enterprise stakeholders' understanding of accountability from a cultural perspective and how it has contributed to the non-performance of public enterprises in Ghana. Data was collected from a sample of public enterprise stakeholders in Ghana through semi-structured interviews. An exploratory qualitative research approach was used. The finding of the study revealed that even though public enterprises were created to promote the social and environmental development of citizens, there are cultural notions about accountability held by citizens as stakeholders of public enterprise, which hinder their understanding of the concept. Stakeholders of public enterprise are therefore unable to play their accountability role effectively contributing to the non-performance of public enterprises in Ghana. Even though there was a general agreement about the importance of accountability in public enterprise governance, certain cultural notions, some of which have been influenced by historical antecedents like slavery and colonialism, prevent stakeholders from having a positive attitude towards state properties and seeing beyond their clans in terms of social and environmental development.

The study enhances current knowledge and literature on accountability in public enterprises. It brings out the socio-cultural aspect of accountability which can be considered together with the recommendations from the 1983 and 1995 World Bank reports, including the more recent one covering the years 2013 to 2015, to cure the perennial poor performance of PEs in Ghana.

CHAPTER ONE

OVERVIEW OF THE STUDY

1.0 Introduction

Public enterprise (PE) was established mainly to provide public services and tasks in areas where the market fails (Greiling & Grüb, 2014). Governments worldwide used it to cater to their citizens; to ensure socio-economic development and environmental conditions. They have existed for decades evolving to provide a variety of services in the social, economic and environmental sectors worldwide, especially in developing countries (Mbo, 2017).

PEs have been primarily seen as vehicles of government planning in traditional economic analysis (Heal, 1973; Bös, 2014). Despite advancement in current public economics, governments intervene in the free market due to poor distribution of goods and services (Musgrave, 1999; in Buchanan & Musgrave, 1999; Atkinson & Stiglitz, 1980; Hindriks & Myles, 2006).

The OECD has succinctly defined PEs as businesses wherein the nation, region or cities have significant control through full, majority, or significant minority ownership (Anita, 2017; PwC, 2015).

Even though privatization of public services has increased in recent decades (Clifton, Comin, & Diaz-Fuentes, 2007; Del Bo & Florio, 2012; Koyuncu, Ozturkler, & Yilmaz, 2010; Newberry, 2000), PEs today are considered beneficial to render services in vital areas such as “electricity, gas, public transport, postal services, telecommunication or water supply” (Greiling & Grüb, 2014, p. 209).

For example, following the global financial crisis of 2007-2008, numerous governments reacted quickly to the failure of a variety of enterprises, ranging from key banks in the United Kingdom, such as the Royal Bank of Scotland, to car companies in the United States, such as General Motors (Florio, 2014; Roper & Schoenberger-Orgad, 2011).

Such countries are the cradle of Anglo-Saxon neoliberal thought, and the fact that their governments explored and implemented such measures, even if only as emergency and temporary solutions, attests to their utility. This is comparable to what happened in the 1930s during the Great Depression (Florio, 2014)

Bovens, Schillemans, & Hart (2008) write about the need for public authorities and by extension, PEs, to account for their actions and expenditure while in office. Accountability expectations and obligations are higher for PEs than private businesses, because they are owned by the public and exist to promote the public good (Farneti & Guthrie 2008, 2009).

In the context of a democratic state, Mulgan (2000) states that the key accountability relationships are between the public and public officials, within the ranks of office holders, and between elected politicians and bureaucrats. Bovens (2006) on the other hand analyzes accountability based on the nature of the forum, nature of the actor, nature of the conduct and nature of the obligation.

Even though they have proved to be important in sub-Saharan Africa (Kikeri & Kolo, 2006), PEs in the area have been known to underperform since the 1970s (Nellis, 2005). For some years, concerns relating to the performance of the PE sector, particularly in emerging countries, have been expressed. Indeed, even with the benefits and concessions that monopolies and monopsonies enjoy, they have been found to lose a lot of money (Nellis, 1989; Nellis & Kikeri, 1989).

The story has not been much different in Ghana. Adda (1992) reports that by the early 1980s, PEs had become a budgetary burden on the state due to poor performance. A problem that has persisted till today.

After the World Bank's initial diagnosis of the causes of the poor performance of PEs (World Bank, 1983, 1995), they were invited again by the government of Ghana to evaluate the different PEs' corporate governance frameworks from the year 2013 to 2015. They arrived at 'fundamental problems' in PE governance as key factors undermining their performance (History of SIGA, 2020).

Other corporate governance reviews of selected financial and economic regulators recommended that the government develop and implement a formal accountability framework, as well as strengthen corporate governance in these state entities, particularly in the areas of transparency and accountability. (History of SIGA, 2020). Subsequently, a new oversight body, the State Interests and Governance Authority (SIGA) (History of SIGA, 2020) was set up to replace the State Enterprises Commission (SEC) (History of SIGA, 2020).

During the launch of SIGA on August 19, 2019, the president of Ghana called for a new culture, a culture of accountable governance (History of SIGA, 2020). Looking at accountability in the context of PE non-performance in Ghana, this essay undertakes to study stakeholders' understanding of accountability through *their culture*.

1.1 Problem Statement

The public being just owners of PEs without direct control over them (PEs) raises an accountability problem (Parker, Dressel, Chevers, & Zeppetella, 2018). Vertical accountability enables the

management of PEs to uphold democratic principles and avoid corruption and autocratic tendencies (Aziz, Ab Rahman, Alam, & Said, 2015; Bhuiyan & Amagoh, 2011; Morrell, 2009). However, accountability becomes a problem because management and citizens lack interest and commitment to demand accountability (Schillemans, 2016).

A lot of literature has been written on accountability and PEs but studies on linking the two, especially the cultural dimension of accountability in PEs are few. Daiser, Ysa & Schmitt (2017) maintain that there are still few formal studies on PEs in general, as well as on PE administration. Grossi, Papenfuß, & Tremblay (2015), on the other hand, highlight the gap in studies on PE administration, stating that management and governance deficits continue to be a major challenge in many countries. Furthermore, there are concerns about the mechanisms, tools, models, and processes that authorities and state councils could employ to promote effective, efficient, and long-term delivery of public services. Therefore, there are few empirical studies on governance issues regarding PEs (Kamal, 2010).

Finally, a culture-inspired study like this allows for country-level discussion because each culture is distinct in its internal dynamics, principles, laws, time and space (Hall & Hall, 2003).

1.2 Research Purpose

The research seeks to elucidate the root cause of the unsatisfactory performance of PEs in Ghana by examining the notions of accountability in the culture of its stakeholders.

Culture consists of norms, meanings and knowledge which shape the lives of citizens and serve as a resource for understanding the communicative action of a people (Simons, 1995; in Lawrence & Doolin, 1997; Lawrence & Doolin, 1997). Therefore, an insight can be gained into a people's

understanding of a concept by looking at their culture (Habermas, 1984; Baxter, 1987; Lawrence & Doolin, 1997).

The study was framed by Habermas's Communicative Action theory which proposes two types of linguistic action: actions directed toward success and actions directed toward understanding. Action geared toward success is linked to empirico-scientific knowledge about work and systems. (Habermas, 1984, Baxter, 1987).

The second type of communicative action is focused on understanding. It highlights the meaningful world that forms the natural setting for people as they are born and grow up making it the focus of communicative action directed to intersubjective, open, and free communication (Simons, 1995; in Lawrence & Doolin, 1997; Lawrence & Doolin, 1997; Habermas, 1984).

He explains how understanding reached through communicative action can bring people together. The mechanism of reaching understanding is essential to Habermas' view of the 'lifeworld'. Habermas envisions a lifeworld consisting of culture, personality and the institutional order in which communicative action leads to understanding, creating and organizing interaction (Habermas, 1984; Baxter, 1987; Parsons, 1949), authenticating society (as in commonly shared values) and creating the backdrop for the self-formation in society (Lawrence & Doolin, 1997).

The PE regulatory body in Ghana has undergone major reorganization in a bid to make PEs viable entities (Amoako & Goh, 2015). State Enterprise Secretariat (SES) was replaced by SEC with the law that established the Commission being changed several times to give it more powers and more responsibilities, and SEC has also been replaced by SIGA (History of SIGA, 2020).

This author seeks to move beyond the reasons proffered by the World Bank for the poor performance of PEs, to study the notions of accountability in the Ghanaian culture which seem to

permit the destruction of PEs, while purporting to serve the citizenry at the same time. The study seeks to probe the cultural notions of accountability of the Ghanaian people about PEs to find out how it is perceived.

Furthermore, engaging with Ghanaian PE in this way has the potential to improve theorizing and performance. As a result, evidence from Ghana's PE sector will considerably increase the level of knowledge, policy, and practice for PEs of other underdeveloped African nations (Simpson, 2013).

The cultural dimension of accountability has benefits for culture itself and the culture-specific aspects of organizational functioning.

Again, in this day of globalization, accountability's cultural dimension has become critical as enterprises and people from all backgrounds interact more and more.

In this regard, revealing cultural disparities in accountability can assist persons crossing cultural boundaries to appreciate the fact that accountability presents differently in different cultures and to adapt (Gelfand & Realo, 1999).

1.3 Research Objectives

In seeking to assess the role of accountability in the non-performance of PEs in Ghana from a cultural perspective, the study examines stakeholders' perceptions of PE. Secondly, it endeavors to find out the cultural notions of stakeholders on accountability in PEs, and finally, to explore the role of accountability in the non-performance of PEs in Ghana.

1.4 Research Questions

1. How do stakeholders in Ghana perceive PEs?
2. What are the cultural notions of stakeholders on accountability in PEs?

3. What is the role of accountability in the non-performance of PEs in Ghana?

1.5 Significance of the Study

The study attempts to find a long-lasting solution to the perennial problem of non-performance of PEs in Ghana. Knowledge of existing literature on accountability is improved by the research findings. A future researcher conducting further studies on the cultural aspect of accountability in Ghana and for that matter, Africa, and the developing world in general, has an addition to his/her resource materials. The inductive and qualitative research approach provides a better understanding of the phenomenon in terms of depth and richness. The theoretical contribution is quite significant and seems to be novel in existing literature (Sierra, Zorio, & Garcia-Benau, 2013). Practitioners and policymakers are enriched with evidence-based results on how to promote effective accountability.

1.6 Organization and Structure of the Thesis

The research is broken down into five chapters, which are as follows: The first chapter introduces the work with the study's background, problem statement, research purpose, research objectives, and questions, as well as the study's structure, and significance. The second chapter contains a theoretical and empirical review of literature on the cultural aspect of accountability in PEs. The research methodology is covered in Chapter three and Chapter four deals with the results, findings and discussion of the study while chapter five looks at the summary, conclusion, and recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Chapter two covers the basic structure of the theories used to underpin the research and presents a review of the literature significant to it. Thus, the literature presented relates to the conceptualization of accountability in PE performance, PE and accountability, dimensions of accountability and the culture-specific aspects of accountability to answer the research questions.

2.1 Theoretical Review

The theoretical review contains the structure of the theories supporting the research. Many theories have been widely applied in literature to study accountability in the public sector; however, the author found it appropriate to use stakeholder theory and principal-agent theory as a multi-dimensional framework to explicate it. Communicative action theory was used to frame the study.

2.1.1 Habermas' Communicative Action Theory

Habermas' theory of communicative action throws light on how systems and concepts develop through communicative or strategic action (Habermas, 1984; Baxter, 1987). It describes the mechanism for reaching understanding and the lifeworld consisting of culture, personality and the institutional order which enables individuals or groups of people to reach understanding. It highlights the fact that communicative action involves the culture of a people and a complex series of mechanisms for reaching understanding (Habermas, 1984; Baxter, 1987). This is of much significance as the introduction of PE to Ghana is linked to colonialism which is an imposition by

a foreign culture (Clifton, Comín, & Díaz-Fuentes, 2003; Cowen, 1984). It demonstrates how an insight can be gained into a people's understanding of a concept by looking at their culture (Habermas, 1984; Baxter, 1987; Lawrence & Doolin, 1997).

Thus, Both PE and accountability in PE are foreign phenomena (Clifton *et al.*, 2003; Bovens *et al.*, 2008; Dubnick, 2002) and belong to Habermas' system world where action is oriented toward success (Simons, 1995; in Lawrence & Doolin, 1997). Action is geared toward achieving certain ends. It is empirico-scientific which is linked to system and work. This thinking, sometimes called functionalist reason is instrumental or strategic and can be found in official circles of modern society directed by power and money (Lawrence & Doolin, 1997; Broadbent, Laughlin, & Read, 1991; Habermas, 1984; Baxter, 1987).

This is contrasted with his second type of communicative action which is focused on understanding: the meaningful world that forms the natural setting for people as they are born and grow up. It is characterized by intersubjective, open, and free communication. It is based on shared meanings that facilitate ordinary interaction. Meaning is buried in the symbols, language, beliefs, values and artifacts that people share in their day to day activities (Simons, 1995; in Lawrence & Doolin, 1997; Lawrence & Doolin, 1997; Habermas, 1984).

The lifeworld which is the social environment for communicative action is made up of culture, the institutional order and personality. Habermas sees culture as one of the means through which communities reach understanding and cultural reproduction as the means to secure the continuity and coherence of knowledge. Culture serves as the vital interface which facilitates the flow of communication among people and their understanding. Without it, there is a loss of meaning and a legitimation and orientation crisis (Habermas, 1982; in Baxter, 1987; Parsons, 1949). To assess the meaning a society gives to a phenomenon, therefore, one may look at its culture.

Habermas lays out the mechanism for reaching understanding which is important to his description of the lifeworld. First, social action which is meant to be understood needs to be communicative and not strategic, be it open or concealed. For social action not to be concealed strategically, it must be 'avowed'. This means that communication must be essentially avowable. Otherwise, it becomes a linguistically mediated concealed strategic action (Strawson, 1964; Habermas, 1984). Secondly, the claim of the speech act and knowing the conditions that validate it is what differentiates a communicative action from an open strategic action (Habermas, 1984; Baxter, 1987).

The claim in each speech act has its own set of conditions that make it acceptable: namely, in imperatives, the power of enforcement and in a regulative speech act where the person speaking puts up a validity claim, a claim to rightness. Habermas maintains that communicative action differs from open strategic action precisely in these conditions that make it acceptable. Speech acts considered under this model are regulative speech acts, constative speech acts and expressive speech acts (Habermas, 1984; Baxter, 1987).

For the hearer, he or she shows understanding by accenting to or rejecting the claim. Upon accepting the claim, he/she directs his or her actions according to conventionally fixed obligations. The hearer is free to criticize or offer reasons. The speaker also offers convincing reasons where necessary rather than wielding penalties and thereby establishes a rational motivation for the communication (Baxter, 1987; Habermas, 1984).

In Habermas' theory of communicative action, the resources for understanding are culture, the institutional order and personality (Habermas, 1982; in Baxter 1987; Parsons, 1949). Cultural standards of interpretation, value and expression serve as a stock of knowledge that aids participants as they seek to understand and control their situation.

Society continues to thrive through cultural reproduction and when this happens the continuity of tradition and understanding, enough for daily practice is secured (Habermas, 1982; in Baxter, 1987). A sustainable cultural life affects institutions and personality. It legitimizes basic social institutions and equips members of society with behavior for self-development and academic achievement (Habermas, 1982; in Baxter, 1987)

Habermas explains that when culture fails, it results in a crisis of meaninglessness. In cultural reproduction failures, the resource that diminishes is meaning (Habermas, 1982; in Baxter, 1987), or in the citizenry, a lack of understanding. Conversely, Habermas contends, in the economic/administrative sectors a different solution, the media of money and power is found which avoids the tedious process of reaching understanding over difficult validity claims (Habermas, 1984; Baxter, 1987)

As accountability and PE are both foreign phenomena (Bovens *et al.*, 2008; Dubnick, 2002; Clifton, *et al.*, 2003) there could be lacking in the Ghanaian culture, cultural standards of interpretation, value and expression which serve as a stock of knowledge that aids stakeholders of PE as they interpret and seek to master their situation (Habermas, 1984; Baxter, 1987). Each cultural world operates differently in terms of principles, laws (written and unwritten) and internal dynamics. Each culture's concept of time and space is distinct. Furthermore, cultural programs will fail if critical steps are skipped, which occurs when people apply their own rules to another system unconsciously (Hall & Hall, 2003).

It could also be that the colonialists who introduced PE to Ghana (Appiah-Kubi, 2001), found a different solution through the media of money and power which avoided difficult validity claims (Habermas, 1984; Baxter, 1987; Luhmann, 1976).

2.1.2 The Principal-Agent Theory

The principal-agent relationship is explained by agency theory. The theory states that taxpayers and donors employ agents through the government to work for them. As such, taxpayers and donors become principals (Nkundabanyanga, Kasozi, Nalukenge, & Tauringana, 2014).

The agent endeavors to avoid conflict of interest in discharging his/her duties. The theory explains the problems that might occur during the agent's duties and the steps the principal takes to rectify them (Mitnick, 2015). Again, the principal-agent theory exemplifies the openness and the accessibility which should characterize the agent's work (Gailmard, 2012; Sarkar, Wingreen, & Cragg, 2017).

This theory assumes that both parties will act reasonably and agree that the agent's work affects the profit and success of the taxpayers and donors. Incomplete information, information failure and the agent's propensity to work at the expense of the principal gift him with discretionary freedom (Keil, 2005)

The theory typifies the principal/agent relationship existing in PEs. As citizens fund and establish PEs through an act of parliament, agents must answer for and justify their actions (Parker *et al.*, 2018)

The fact that the public are merely owners without direct control over PEs raises an accountability problem (Parker *et al.*, 2018). When both sides are unable to meet their shared objectives, it leads to a loss of finances (Lyonnet du Moutier; 2010; Parker *et al.*, 2018). The theory has been used to thoroughly study accountability in public organizations. It captures the answerability and responsibility which characterize PEs (Gailmard, 2012).

2.1.3 Stakeholder Theory.

According to Freeman (1999), stakeholders refer to people who have an interest in a concern; they affect and are affected by it. The stakeholder theory posits that for PEs to be answerable, responsible and accountable, they must satisfy the interests and expectations of their many stakeholders. This defines the governance process of PEs (Cummings & Worley, 2014; Christopher, 2010; Chourabi *et al.*, 2012). It places much emphasis on social responsibility and the interest of third parties (Christopher, 2010). Stakeholders of PE consist of the “public, investors, customers, suppliers, regulators, creditors, organized labor, the media, the financial community, CSOs and all the other constituencies, including the politicians, managers (i.e., PE’s top management teams), administration and staff” (Bernal, Oneto, Penfold, Schneider, & Wilcox, 2012).

The stakeholder theory postulates that managers seek the welfare of stakeholders, according to Freeman, Wicks & Parmar (2004). Two main questions define the theory, namely: ‘what is the purpose of the firm’ and what ‘responsibility does management have to stakeholders?’ (Freeman *et al.*, 2004). Strategic stakeholder theory makes the fundamental assumption that stakeholder management will result in a competitive advantage that will allow for greater value creation (Freeman, 1984; Wall & Greiling, 2011). Stakeholder theory highlights stakeholders’ participation in PE governance to overcome any conflicts that may arise (Christopher, 2010). The theory stresses the importance of PEs to act in the interest of all stakeholders using the appropriate means (Christopher, 2010).

PEs must deal with many stakeholders who want disclosure on financial, environmental, and social issues. They, (PEs) face a lot of pressure to disclose information that makes them more visible and accountable (Cormier & Gordon 2001).

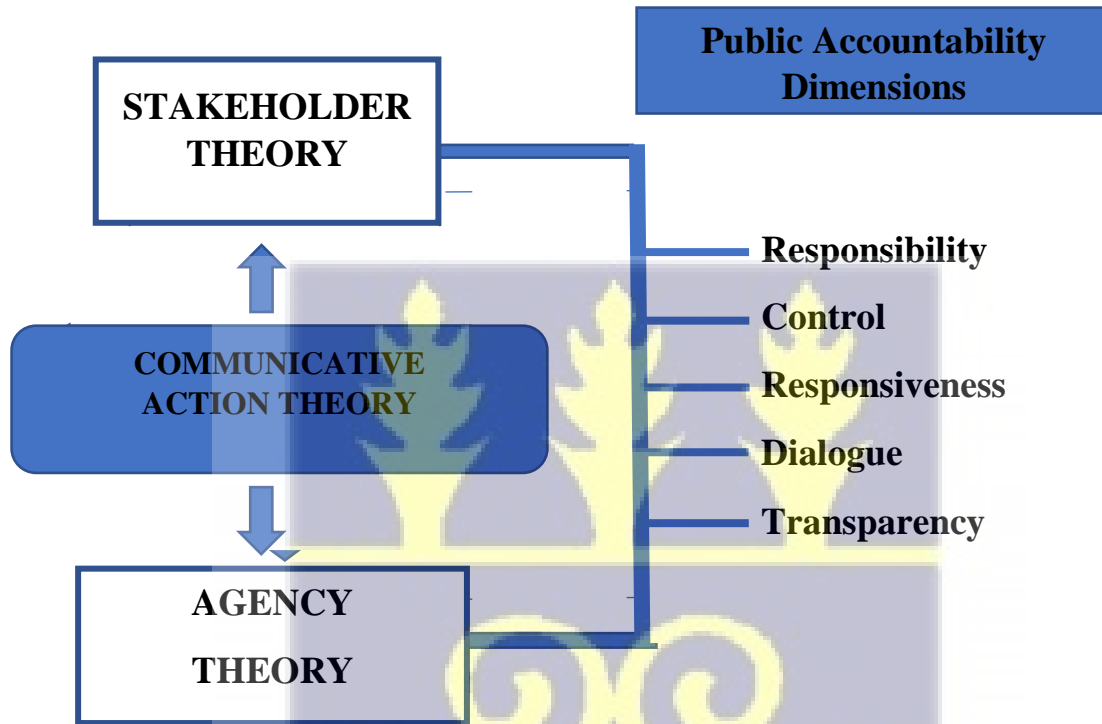
Zhang (2018), Rose-Ackerman & Palifka (2016), Moyo (2018), and Freeman *et al.*, (2004) state that the stakeholder theory serves as a check on corrupt and incompetent officials for the common good. The theory was therefore introduced to explain the importance of strategic management of PEs (Mainardes, Alves, & Raposo, 2011). Many public organizations have used it as a management tool (Mainardes *et al.*, 2011).

Key to the operation of PEs as envisaged by the Principal-Agent and Stakeholder theories is an appreciation on the part of principals of their role to hold agents and governance of PEs to account for their performance. However, when stakeholders of PEs show apathy to the governance of PEs because they do not fully appreciate their role in holding agents of PEs to account for their performance, this becomes a problem.

2.2 Relevance of the Theories to the Research

The three theories help to explicate the three different but inter-related aspects of accountability in the performance of PEs from a cultural context: management as agents, stakeholders and culture. Jürgen Habermas' theory of communicative action sheds light on the cultural aspect of accountability as it highlights the development of systems and concepts through communicative or strategic action. It frames the whole research. The agency theory was used to highlight the responsibility management of PEs have toward citizens as principals while the stakeholder theory provides for the integration of stakeholder interest in the governance process of PEs. It ensures the differentiation of citizens as stakeholders, and the responsibility of managers to cater to the needs of all of them.

Figure 2.1 The Linkage Between Communicative Action Theory, Stakeholder Theory, Agency Theory and Public Accountability.



Source: Empirical Data, 2020.

2.3 Empirical Review

Empirical review relates to the literature's position on the study. Thus, the literature presented concerns the conceptualization of accountability in PE performance, the unique nature of accountability in PEs, dimensions of accountability and accountability and culture to address the research questions.

2.3.1 The Conceptualization of Accountability in PE Performance

PEs use state funds to serve societal needs while pursuing business objectives (Allini, Manes Rossi, & Hussainey, 2016; Greiling, Traxler, & Stötzer, 2015; Hodges, Wright & Keasey, 1996; Calabrò, Torchia & Ranalli, 2013). They are often known as hybrid organizations because of this (Bruton, Peng, Ahlstrom, Stan & Xu, 2015; Koppell, 2007; Thynne, 1994). The pursuit of social and business goals has implications for the style of accountability they employ (Greiling *et al.*, 2015; Shaoul, Stafford & Stapleton, 2012; Swiatczak, Morner, & Finkbeiner, 2015).

While private-sector corporate governance objectives require a focus on profit and shareholders with its corresponding accountability style, the public sector accountability style focuses on downward accountability to the public who provide most of the resources (Greiling *et al.*, 2015; Shaoul *et al.*, 2012; Swiatczak *et al.*, 2015), and make profit for its shareholders as well.

In a bid to carry out the accountabilities of the two domains, PEs are faced with the dilemma of balancing two sets of contradictory objectives. They try to operate free of government control even though they also must report to government as shareholders and are closely supervised by a wider government and non-governmental bodies (O'Flynn, 2007). Governments appoint the PE board, fix their terms and remuneration, decide on new investments and expansion, fix prices, approve contracts and purchases (UN's DPADMA, 2008).

Thus, the UN's DPADMA (2008) argues that given the role and nature of PEs, they cannot be separated from government in certain situations. It gives the example of China which has engaged private enterprise in their PEs without privatizing them (PEs).

PEs end up providing more environmental and social information to justify their existence and actions (Greiling *et al.*, 2015; OECD, 2016; van der Laan Smith, Adhikari, & Tondkar, 2005).

They are, therefore, more transparent and disclose more information. For instance, they must demonstrate that there is fairness in their dealings with politicians and that the public knows their objectives (Anita, 2017). Transparency International has identified accountability through transparency and disclosure as one of the ten principles for combating corruption in PEs (Wilkinson, 2017).

To this end, the financial accountability processes for PEs are also more complex. They consist of a complex system of performance objectives with many layers in a unique operational environment. Performance responsibility for the economy exists at both the local and national levels, and they are carried out by varied levels of interconnected officials with their requirements for information and roles of financial accountability. (McCrae, 1992). The accountability chain consists of the government, parliament, executive ministers, board of directors and the citizens at large. It emerges that PEs have a complex accountability chain (McCrae, 1992).

Ownership separation and oversight in addition to the challenge of employing officials to act in line with the organization's objectives affect accountability mechanisms. Citizens, through an act of parliament, establish PEs with management to run affairs on their behalf. The citizens rely on reported financial statements (annual reports). This leads to information failure creating room for distortion of reports which in turn leads to the inability of management to agree their personal goals with those of the company and even more reckless behavior (Jensen & Meckling, 1976, 1979).

At the same time, PE management is called upon to make decisions that agree with policies as found in the statutes that established the PEs (McCrae, 1992). These myriad problems call for regulation in the form of a robust International Financial Reporting Standards (IFRS) and equally robust accountability mechanisms as exemplified in the four types of public accountability,

namely, financial accountability, accountability for service delivery, political accountability and citizen accountability (Brinkerhoff, 2003; Romzek & Dubnick, 1987).

Through the annual report, financial accountability aims to provide a comprehensive picture of the financial situation. Where private equity firms receive government funding, calls for financial transparency become even louder (Greiling & Grub, 2014).

Accountability for service delivery covers a broad spectrum of firm commitments to produce and distribute government goods and services, such as widespread service delivery of a high standard to all service users, user-friendliness, the element of consistency (uninterrupted service provision), reasonable prices, and service provision based on user preferences (Green Paper EC, 2003; in Greiling & Grub, 2014).

Political accountability necessitates that PEs provide information about their performance in a way that meets the objectives and policies of the public owners (Greiling & Grub, 2014). The information needs of public owners should be adequately served in their role as customers and taxpayers. The reports should cover all aspects of the contribution of PEs to the common well-being of citizens (Greiling & Grub, 2014).

As the public owners decide on whether the business continues to operate or not, the status, the structure and financial resources of the organization, it is crucial to consider them in its operation (Greiling & Grub, 2014).

PEs need to provide for a systematic collaboration with citizens through customer representatives to give consumers a voice, bearing in mind a variety of financial and non-financial criteria to report on enhanced products that affect the public (2003/40/EC; in Greiling & Grub, 2014).

2.3.2 PE and accountability

The complex political system and the bureaucracy of the administration in PEs in addition to financial accountability relationships present a complex matrix (McCrae, 1992)

PEs are unique in the processes, policies and systems used in managing their activities efficiently and effectively; their agents and principals are unique and their management is restricted in their ability to dismiss or reward agents. Finally, their legal, financial and financing regimes are also special (McCrae, 1992).

The classification system used to capture the complexity in PE accountability structures include issues of many objectives, well-defined areas and alternative types (McCrae, 1992).

Often, managers of public sector organizations conduct state policies and serve citizens in critical areas at the same time. Mascarenhas, Ramanadham and others recognize the difference between PE responsibility for day-to-day activities and PEs being used to conduct state plans and held accountable for them (Miah, 1988).

Giving directives goes together with responsibility for the consequences of those directives. Allowing management of PEs a free hand to run their organization, results in more productive resource use, especially, where there is a market failure (McCrae, 1992)

According to Holmes (1983) (in McCrae 1992) and McCrae (1992), PE stakeholders could be classified into the responsible parties who control and manage operations in PEs, parliament, the executive government, the managers, auditors and the board of directors.

Firstly, the responsible parties who have the power to influence and control PEs include the public, clients and parliament. The public elect parliamentarians through the electoral process. Members

of the public also enjoy rights or services. Enterprise operations directly affect staff unions, clients and client groups, while parliament legislates and monitors performance. Secondly, parliament creates and dissolves the entities. Thirdly, the state authorities execute government policy that affects PEs. Fourthly the state authorities appoint the board of directors to plan the enterprise's affairs. Fifthly, the managers see to the day-to-day running of the entity to achieve set objectives. Finally, Auditors perform comprehensive audits (Holmes, 1983; in McCrae, 1992; McCrae, 1992).

The relationship between parliament and the public is problematic. Most PE resources come from the public and yet it is not very clear how they (public) can affect parliamentary legislation (McCrae, 1992).

Society entrusts the state with the responsibility of interpreting the desired scale of social preferences and social welfare function. Members of parliament then must account to society for their stewardship (Normanton, 1981; in McCrae 1992).

They serve as stewards of state values and policies, ensuring that they use resources at their disposal for the intended purpose (McCrae, 1992).

The executive government's trusteeship pertains to its duty of carrying out the programs upon which they campaigned and for which they were voted into power – the so-called macroeconomic or national interest policy (Bird, 1973). They delegate but do not cede responsibility (Normanton, 1981; in McCrae 1992).

The public must know that the government is being held accountable and that financial results are not being concealed. The performance of the state must be matched with state goals (McCrae, 1992).

Judging the state on the financial reports alone is not helpful. The role PEs play in achieving those results and the fact that some of them have limited authority in the matter have to be acknowledged (McCrae, 1992).

Agency accountability is the second level of accountability. This is the responsibility of PEs to perform efficiently in line with state policies. According to Wettenhall (1976); (in McCrae, 1992) PEs can be called to account for the discharge of this responsibility only when they are given a free hand to operate.

The salary and incentives structure in PEs often does not attract qualified managers. Their opportunity cost alone likely exceeds what citizens consider acceptable. This constrains the political decision-maker as he may not want to pay a price that might be too high for voters; fearing the loss of an election (Fontes Filho & Alves, 2018).

In publicly traded companies, the manager's compensation package typically consists of three components: salary, bonuses, and incentives based on stocks or options, the latter two of which are variable and dependent on performance. However, assessing the performance of managers in stakeholders-oriented PEs (even PEs listed on stock exchanges) is extremely difficult, making it much more difficult to devise compensation packages that compensate for it (Jensen, 2001).

Incentive mechanisms for politicians are non-existent. If politicians manage PEs they are responsible for exceptionally well, they are not compensated accordingly. (Filho & Alves, 2018).

Where managers are not adequately compensated for their work they are likely to resort to their own means to extract benefits. Companies, for example, can avoid layoffs to avoid creating political and electoral constraints. Decisions that can lead to financial insecurity and poor resource allocation may be made. Managers and politicians may become risk-averse, apathetic, spend

excessive resources for their own benefit, or find themselves in more serious situations involving corruption and other illegalities (Filho & Alves, 2018).

In Ghana, PEs have undergone fundamental re-organization sponsored by the World Bank and the International Monetary Fund (IMF) (Amoako & Goh, 2015). SES established in 1965 gave way to SEC in 1976. A new SEC was formed in 1981 and a third one was formed in 1987. Since then, SEC has seen further restructuring with expanded roles in a bid to improve the performance of PEs and make them viable entities (History of SIGA, 2020).

According to World Bank reports from 1983 and 1995, the reasons for their (PE) poor performance included poor monitoring, managerial and technical challenges, deficient boards, poor reporting systems, large accounts receivable from other state agencies, corruption, and political interference (World Bank, 1983, 1995; Ayee, 1994; Nellis, 2005).

In a recent development, the World Bank has been commissioned to do another assessment of PEs in Ghana covering the period from 2013 to 2015. It identified the following fundamental governance issues as key factors undermining PE performance: The fragmented and uncoordinated oversight of PEs by multiple Government organizations, the absence of a well-defined ownership framework, poor governance practices at the PE level, as well as the outdated enabling Act and capacity constraints of the defunct SEC that have hampered effective oversight of government investments (SIGA History, 2020).

Based on these findings, it was recommended that the government streamline and centralize oversight and management of private equity firms to improve their governance and performance. Similar corporate governance reviews of selected financial and economic regulators recommended that the government develop and implement a formal accountability framework, as well as strengthen corporate governance in these state entities, particularly in the areas of transparency and accountability. SIGA, a new organization, has been formed. (History of SIGA, 2020).

During the President's launch of the SIGA on August 19, 2019, he referred to the need to develop a new culture; a culture of accountable governance (History of SIGA, 2020).

This study, however, does not seek to look at a 'new culture', but rather *the culture* of stakeholders of PEs in Ghana as it relates to accountability to ascertain their understanding of the concept.

2.3.3 Dimensions of Accountability

The term accountability has been used to describe a variety of concepts (Bovens *et al.*, 2008). It is an Anglo-Norman notion (Bovens *et al.*, 2008; Dubnick, 2002), with no semantic equivalent on the European continent. It is used to refer to transparency, responsibility, answerability and trustworthiness, (Bovens *et al.*, 2008; Lammertink & KarlssonVinkhuyzen, 2017). Again, some scholars see it as a norm that determines the basis for judging public servants and a public good (Bovens, 2007a; Bovens *et al.*, 2008; Dubnick, 2002, 2005; Koppell, 2005). Additionally, Bovens (2007b), Mulgan (2003) and Pollitt (2003) are, however, of the view that it is the intersubjective, open and free communication that takes place between public officials and citizens (Paulussen, Gill, Geib, Krieger & McCormack, 2018).

According to Hupe & Hill (2007), Kim (2009) and Dubnick (2003), accountability ensures that acts of public servants align with the hopes and aspirations of citizens to hold them (public officials) answerable and accountable for failure. The public demands accountability to make public officials use public resources efficiently and effectively to provide public goods and services. They are also called to answer for their performance (Sylvester, 2013).

The scope and meaning of accountability have been expanded over and above its original meaning of being called to account for one's actions (Mulgan, 2000). However, there is general agreement on one meaning of accountability which is associated with the process of being called to account to a higher body for one's actions (Jones, 1992; in Mulgan, 2000). This meaning is more accurately described as the classical meaning of accountability because it has the oldest use in related literature and practitioners' understanding (Finer 1941, p. 338; Thynne & Goldring, 1987, p. 8; Caiden, 1988; in Jabbra & Stone, 1989). It is outward-looking, involves social interaction and exchange, and implies authority rights, including the right to demand answers and impose sanctions.

Christie (2018) proposes a Comprehensive Accountability Framework (CAF), which combines the primary elements of well-known accountability structures in the literature to produce an executable accountability system. CAF connects accountability types to values, behaviors, dominant methods, dimensions, goals, accountability frameworks (for whom and for what), results, and criteria for evaluation. It has dimensions such as responsibility, controllability, liability, transparency, and responsiveness, which are like Mulgan's dimensions of responsibility, control, responsiveness, and dialogue (Mulgan, 2000).

2.3.3.1 Accountability and Responsibility

The term 'accountability' is now widely used to refer to the sense of individual responsibility and concern for the public interest that is expected of public servants ('professional' and 'personal' accountability); an 'internal' sense that extends beyond the term's core external focus (Mulgan, 2000).

In the 1940's, Friedrich and Finer engaged in a debate in which Friedrich took the position of accountability as internal while Finer took the position of accountability as external. Friedrich highlighted the internal 'responsibility' that public servants have to their professions' standards while Finer stressed 'responsibility' to direction from external political bodies (Jackson, 2009). Fifty years later, the argument has changed into the comparative advantages of the various kinds of 'accountability', outwards or inwards (Harmon & Mayer, 1986, pp. 47–49; Romzek & Dubnick, 1987, p. 229, Dubnick, 1998, p. 73; March & Olsen, 1995, pp. 165–7; Peters, 1995, p. 318).

In Westminster jurisdictions, the earliest rendition was as in ministerial responsibility. Accountability was used to refer to an aspect of responsibility (Marshall & Moodie, 1959, p.68) and not the whole range of actions and procedures responsibility meant. Today, the term accountability is used when talking about issues in the same context (Marshall, 1991; O'Toole & Chapman, 1995; in O'Toole & Jordan, 1995; Pyper, 1996; Rhodes, 1997, pp. 101–3). Where accountability was subsumed under responsibility (the external aspect), responsibility is now considered a part of accountability (the internal aspect) (Mulgan, 2000).

This area of supposed 'internal' accountability is variously described, in whole or in part, as "professional" (Romzek & Dubnick, 1987, p. 228; Sinclair, 1995, p. 223), "personal" (Sinclair, 1995, pp. 223, 230–1), "inward" (Corbett & Corbett, 1996, pp. 201–2) or 'subjective' (Kernaghan & Siegel, 1987, p. 298; Gagne, 1996).

It is sensible to internalize accountability, but it is not unavoidable. Even though drawing a line between internal and external aspects of human action can be complex, accounting to someone for one's actions can still be differentiated from not doing so. It is rational to say that public workers are accountable to certain outside bodies for how they perform their functions (Mulgan, 2000).

2.3.3.2 Accountability and Control

It is also said that accountability is part of the established system which prevents governments from acting ultra vires (accountability as 'control') without open and free communication between them (Mulgan, 2000).

Again, the application of accountability has been extended to cover different ways of controlling public organizations (Gregory, 1990).

Even though "accountability" is an important tool for controlling government actions (Uhr, 1993, p. 6), sometimes it is identified with the control itself (Peters, 1995, p. 289).

Thus, accountability is identified with the structures and institutions that oversee the exercise of public power including the rule of law, separation of powers, the mass media and interest groups (Peters, 1995, pp. 300-1).

Even though it makes sense to extend accountability in this way it is not unpreventable. If accountability is limited to its core meaning, then, it represents only one means for checking the actions of states and state officials where they are made to report on their tenure, answer questions and accept sanctions where necessary (Mulgan, 2000).

In this sense, the law becomes an accountability measure only when it establishes implementation processes. The bulk of the law, which is followed by most government workers from day to day regulates their behavior but does not hold them accountable (Mulgan, 2000).

2.3.3.3 Accountability and Responsiveness

‘Accountability’ is associated with how far states respond to their citizens’ necessities of life (accountability as ‘responsiveness’) even though they are subjected to autocratic methods (Mulgan, 2000).

Thirdly, the speed with which public bodies and officers respond to their politicians and the citizenry is identified with accountability (Mulgan, 2000).

Public agencies are asked to be responsive to politicians, especially, those who are elected. On the other hand, agencies serving the public are asked to respond to the needs of the public in the same way as private companies (Hughes, 2003).

As a result, public servants are now expected to be accountable both “upwards” and “outwards” (Corbett & Corbett, 1996, pp. 198-200), Where public providers have been made more 'customer friendly' through other means, such as management incentives or changes in corporate culture, they have become more responsive, but not necessarily more accountable (Mulgan,2000).

Once again, it is reasonable to identify accountability with this type of responsiveness (Mulgan, 2000) but then, the identification can be avoided. Rather than make ‘accountability’ equal to ‘responsiveness’, ‘accountability’ can be limited to its original sense so that it is one of several reasons which motivate public servants to respond to politicians and clients (Mulgan, 2000). Otherwise, ambitious public servants may exploit it for their advancement. In that case, the

motivating factor becomes personal value rather than the prospect of being called to account (Mulgan, 2000).

Hence, accountability becomes a voice and not an exit that makes subjects render account and accept direction (Mulgan, 2000).

2.3.3.4 Accountability and Dialogue

Fourth, the term accountability is used to refer to the open and free discussion which is the fulcrum of democracies (accountability as 'dialogue'), even when all parties are equal (Mulgan, 2000).

Accountability is viewed as a verbal activity in which public officials must answer, explain, and justify their actions, while citizens question, assess, and criticize them (Mulgan, 2000). Day & Klein (1987 p.5), for example, stress the social aspect of accountability with all parties being on the same page as far as language and justifications are concerned. They then insist accountability is all about political discourse.

Harmon, as well, sees public servant accountability partly as a “continuous, open-ended dialogue” between themselves and their publics in his critique of rationalism in public administration (Harmon, 1995, pp. 191–97). Similarly, accountability is likened to explaining and justifying, implying tedious discussion between officials and accountees (Mulgan, 2000).

Accountability includes public discourse, but it is not the communication between the public to be found in deliberative democracy. Accountability does not have to be identified with dialogue between citizens. It implies an interaction between a subordinate and superior involving the taking of instructions from the latter and accepting penalties when required (Mulgan, 2000).

2.3.3.5 Accountability and Transparency

Finally, ‘Accountability’ is linked to the mechanism of naming and shaming (accountability as ‘transparency’) when the shameless may be naturally resistant to public exposure (Fox, 2007).

The movement toward ‘right to know reforms’ was started over a half-century ago by the declaration in Article 19 of the United Nations Universal Declaration of Human Rights which explicitly espoused the right to information. Over sixty (60) nations have now legislated right-to-know reforms (Sobel *et al.*, 2006). Around the world, the right to know has gained wide currency among civil-society organizations, governments and actors of public policy formulation in their desire to effect change in how powerful institutions behave. (Fox, 2007).

However, calling for management of PEs to open their books without calling them to account and asking them questions to enforce sanctions where necessary, is not accountability. To begin, the evidence on the effects of transparency on accountability is weak. Secondly, explanations for the effects of transparency are complicated (Fox, 2007).

2.3.4 Accountability and Culture

National cultural values have a host of organizational outcomes including workplace behaviors and attitudes according to research (Kluckhohn & Strodtbeck, 1961; Hall, 1976; Hofstede, 1980; Trompenaars, 1993; Schwartz, 1994; Ronen & Shenkar, 1985). Each cultural world has its inner features including its principles and laws – both documented and undocumented. The time and space of every culture are distinct and cultural programs will fail if critical steps are skipped, which occurs when people apply their own rules to another system unconsciously (Hall & Hall, 2003). It is surprising, therefore, that the sociocultural basis of accountability in organizations has received little attention from academics (Gelfand & Realo, 1999).

Agreement on expectations and rules guiding behavior exists in all social systems whether primitive, loosely structured or sophisticated. This shared expectation can be said to define social systems. This means that there are ways of checking the behavior of members of a community through observation, evaluation, and sanction based on how people respond to shared expectations (Frink & Klimoski, 2004).

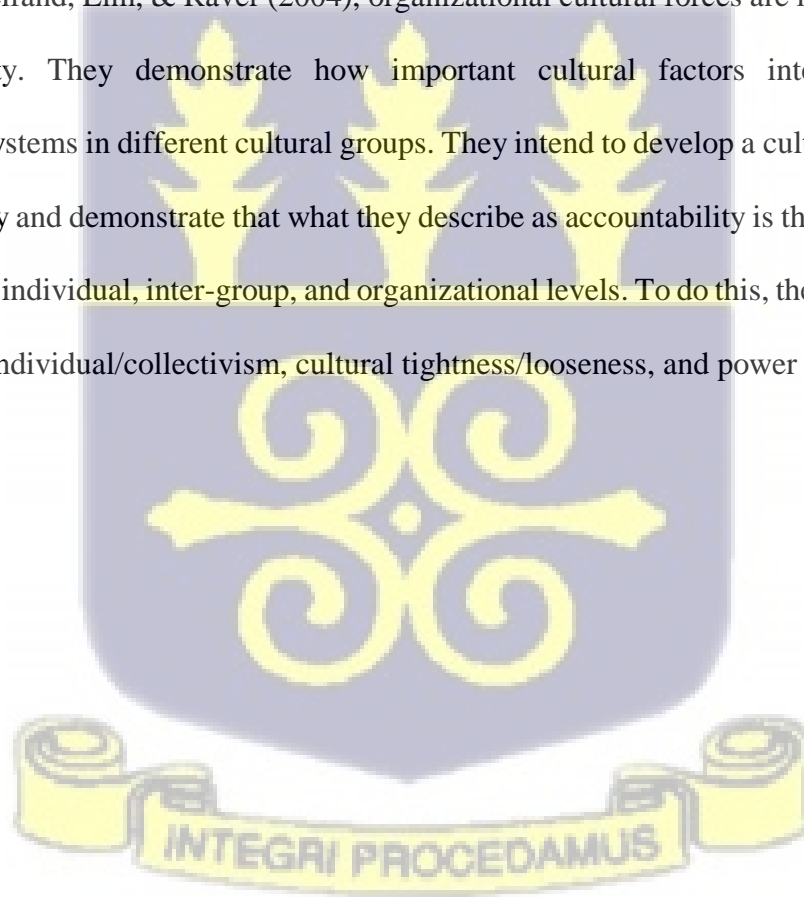
Accountability is, therefore, at the heart of healthy communities especially in officially organized entities. Organizations are likely to fail if they do not understand accountability, and the better it is understood, the better their sustainability (Frink & Klimoski, 2004). Culture provides a sure medium both for transmitting organizational values to stakeholders of PE and for assessing how stakeholders of PE perceive accountability (Habermas, 1984; Baxter, 1987; Lawrence & Doolin, 1997). Culture serves as the vital interface which facilitates the flow of communication among people and their understanding. Without it, there is a loss of meaning and a legitimation and orientation crisis (Habermas, 1982; in Baxter, 1987; Parsons, 1949). To assess the meaning a society gives to a phenomenon, therefore, one may look at its culture.

The ruins of accountability failures can be found strewn throughout the landscape of organizational history. We do not have to look far. Accountability issues can be traced back to failed Barings Bank and the faulty Hubble telescope (Frink & Ferris, 1996). Indeed, the Arthur Anderson accounting firm's devastation in the Enron and WorldCom scandals can be defined as a failure of accountability for the accountability watchdog (not to mention the accountability failings in those two corporations) (Frink & Klimoski, 2004). Of course, PEs in Ghana have a history of failure, which could be related to a lack of accountability (History of SIGA, 2020).

According to Roper and Schoenberger-Orgad (2011), a government decree mandates the infusion of the principles of Confucianism into PEs in China. In essence, these principles are like those of

CSR when applied to employer-employee relationships (Zhao & Roper, 2011). Employees are considered as extended family members in a mutually beneficial relationship based on the collective worldview and the concept of harmony which are central to Confucianism. Employees who work hard for the company do well, and vice versa. However, such an approach is uncommon elsewhere, with CSR typically occurring outside of core company operations.

According to Gelfand, Lim, & Raver (2004), organizational cultural forces are inextricably linked to accountability. They demonstrate how important cultural factors interact to produce accountability systems in different cultural groups. They intend to develop a cultural point of view on accountability and demonstrate that what they describe as accountability is the result of cultural influences at the individual, inter-group, and organizational levels. To do this, they employ cultural factors such as individual/collectivism, cultural tightness/looseness, and power distance.



CHAPTER THREE

RESEARCH METHODOLOGY AND METHODS

3.0 Introduction

The adopted methodology and strategies of scientific research determine its strength (Steinmetz, 2005). The methodology and methods adopted in the study are explained and the research population, paradigm, and design, as well as the data source are discussed in this chapter. Furthermore, ethical considerations, research instruments and techniques, and data analysis are considered. Finally, the chapter demonstrates how the study's goals were met.

3.1 Research Philosophy and Paradigm

A scientific researcher's philosophical assumptions, knowledge, values, truth and beliefs affect his or her work. This has been described by social scientists as a paradigm. According to Creswell & Creswell (2017), a research paradigm is the shared characteristics of understanding that underpin research. It determines and explains how and what should be researched including the display of the results.

It is normally the researchers' view of reality (ontology) and the production of knowledge (epistemology) (Guba, 1990, P.17)

The interpretivist research philosophy or constructivist paradigm is what guides this research and facilitates the interpretation of the study elements. This allows the researcher to immerse him or herself into the study. The proponents of this study believe that we get to understand a community better when we interact very closely with them. Thus, Tuli (2010) asserts that reality is constructed in the context of society. This view, therefore, enabled the researcher to gain a deeper insight into

the cultural beliefs of the participants; their wants, their fears, their critical values and their morals in relation to the study (Boateng, 2016). This paradigm is characterized by a relativist ontology, a subjectivist epistemology, and a qualitative methodology (Merkl-Davies, Brennan & Vourvachis, 2011).

The research paradigm enabled the researcher to decipher the reality or truth in the responses of participants concerning the cultural notions they have about accountability in PEs and how those those notions have contributed to the non-performance of PEs (Thanh & Thanh, 2015). Again, this approach enabled the researcher to place a premium on immersing himself in data interpretation to learn more about the experiences of the participants and have a better understanding of them (Thanh & Thanh, 2015). Disclosures made by the stakeholders of PE are narratives that have been subjectively produced (Hines, 1988) based on the personal experiences of stakeholders (O'Leary & Chia, 2007) to help achieve the objectives of the research.

3.2 Research Design and Approach

The qualitative research approach adopted by the researcher to collect, interpret and analyze data to solve the research problem aligns with the research paradigm which seeks to explore and understand what the research participants ascribe to, regarding the research questions (Creswell & Creswell, 2017).

By a qualitative research approach, a questionnaire was designed and administered which helped the researcher acquire in-depth experiences of respondents concerning the issue under research. The use of a qualitative research approach to study accountability and government performance is widely acknowledged among researchers and policy professionals (McNabb, 2017; O'Sullivan,

Berner, Taliaferro, & Rassel, 2016). In addition to the qualitative approach, the study made use of an exploratory design to provide answers to the study's research questions.

An exploratory study, according to Saunders & Lewis (1997, p.110) is a study that provides fresh insight, makes new inquiries and investigates new subject matter. The study followed the research questions and objectives in chapter one to ascertain PE stakeholders' cultural notions which have affected their understanding of accountability in a bid to improve PE performance. This is in response to the persistent failure of countless measures to improve the performance of PEs in Ghana.

3.3 Study Population

Lavrakas (2008) describes population in research as the whole set of units to be studied by the researcher. For the study to be effective, similar characteristics are required within the population (Panneerselvam, 2014). The study population consists of all stakeholders of PEs in Ghana. Participants will be selected based on their knowledge and expertise.

3.4 Study Sample

A sample is a smaller part of a larger population that is chosen by the researcher. To apply research findings to the larger population, the sample of participants must be typical of the population (Creswell & Poth, 2016; Polit & Beck, 2010). Ten (10) stakeholders were chosen in this regard. The people that were chosen for the study had prior expertise and understanding in the field.

According to Johnson & Christensen (2019), qualitative research can be conducted adequately with in-depth interviews of up to 10-15 people selected for the study. As a result, the selection of participants was based on their in-depth expertise and knowledge about the topic.

The study consisted of senior lecturers at the University of Ghana, managers, and staff of GCB Bank, and retirees. At GCB Bank, a head of a section provided the participant's and snowballing was used to arrive at the target audience in the University. As a result of the saturation, no additional information was available, resulting in a population of ten (10).

Table 3.11: List of Participants Interviewed as stakeholders.

Table 3.1 shows a list of participants interviewed as stakeholders giving their stakeholder details, institutions, and status/position.

Table 3.1 Description of selected stakeholders, institutions and status/positions.

Selected Stakeholders	Institution	No.	Status/Position
Citizen	GCB Bank	1.	Retiree
Citizen	Ministry of Health	2.	Retiree
Staff	University of Ghana	3.	Retiree
Staff	University of Ghana	4.	Dean
Staff	University of Ghana	5.	Senior Research Fellow
Staff	GCB Bank	6.	Manager
Staff	GCB Bank	7.	Manager
Staff	GCB Bank	8.	Head of section
Staff	GCB Bank	9.	Head of section
Staff	GCB Bank	10.	Head of section

3.5 Sampling Technique

Purposive sampling was the data collection approach utilized by the researcher. It is a non-probability sampling method that allows the researcher to select individuals to develop a descriptive study (Boateng, 2016; Flick, 2014). However, the related limiting of generic errors and

biases from the researcher is inherent in this technique (Alvi, 2016). In a few cases, the researcher had to use referrals or the snowball sampling technique. It is a multistage sampling technique. It begins with a few people selected through purposive sampling or random sampling and grows through referrals (Cooper, Schindler, & Sun, 2006).

3.6 Data Source and Collection Procedure

The data source is critical to achieving the research objectives in every study. The researcher used both primary and secondary data.

3.6.1 Primary Data.

The researcher's original data is referred to as primary data. This includes the outcomes of experiments, observations, and interviews (Mesly, 2015; Mohajan, 2017). Face-to-face, in-depth interviews were used in the study to allow for intimate engagement with both officers at the selected organizations and other respondents. Semi-structured in-depth interviews were undertaken in this regard (Bryman, 2017; McIntosh & Morse, 2015).

The interviews were utilized to elicit subjective and in-depth knowledge from research participants to generate meaningful and superior information on the topic under investigation (Mohajan, 2017).

The researcher created an interview guide to help him collect the appropriate feedback from participants to solve the research challenge (Etikan, Musa, & Alkassim, 2016; McNabb, 2015).

3.6.2 Secondary Source.

Secondary data sources used were journal articles, and related books. These supported the primary data (Mesly, 2015).

With the help of interview guides, the researcher conducted in-depth interviews. Participants were able to contribute meaningful information to the research, thanks to the interview guide and additional probing questions. The interview guide was written in the English language. The researcher used a letter of introduction obtained from the Department of Accounting of the University of Ghana Business School to book appointments at the institutions. These letters were delivered to the study's participants at their respective offices and homes.

This was done to provide evidence and give the study the necessary validity. Participants were voluntarily recruited into the study, as mentioned in the introductory letter, with the anonymity and confidentiality of information submitted by them guaranteed. The interviews lasted anything from thirty (30) to forty-five (45) minutes each. The interviewees were guided through a series of open-ended interview questions. The researcher explained the purpose of the research as well as the associated ethical issues on the scheduled day of the interview.

3.7 Data Analysis

Notes were taken during the interview and later transcribed onto a laptop and a flash drive. The interviews with the participants were conducted in the English language. Before beginning with the analysis, the researcher familiarized himself with the transcript. In addition, the study was thematically examined under the study's objectives. Six phases of qualitative data analysis discovered by Braun, Clarke, Hayfield & Terry (2019) and Braun & Clarke (2006) were used. The first step is to become acquainted with the data. The researcher achieved this by immersing himself in the data until he was familiar with the content's breadth and depth.

The generation of initial codes was the second stage. The researcher did this by giving codes to the relevant data features. The next step was to look for themes. A review of the themes was the

fourth stage. During this stage, the researcher merged some of the topics and broke down others. The definition and naming of themes were included in the fifth step. The report was created in the sixth step. This is where the author laid out all the major themes for the report's final analysis.

3.8 Validity and Reliability

Although qualitative researchers differ on the terms 'reliability' and 'validity,' with some preferring the term 'verification,' research integrity and robustness are just as important in qualitative studies as they are in other types of research (Lincoln and Guba, 1985). It is widely acknowledged that qualitative research must be ethical, significant, and well documented, as well as employ acceptable and thorough procedures (Cohen & Crabtree, 2008).

Replicability is essential in research involving data that can be counted or measured. However, where real life experiences must be captured, other types of data are obtained to answer issues of personal or societal relevance and this cannot be identical from one individual to the next (Hammarberg, Kirkman, & de Lacey, 2016)..

Furthermore, meaning is culturally influenced and subject to change. Culture can refer to a country, a community, or any other physical or virtual entity in which people participate to varying degrees. From one research endeavor to the next, consistency in determining meaning for members of a specific group can be found. Individuals within a cultural group, on the other hand, may have unique experiences and perspectives or may defy cultural norms (Hammarberg et al., 2016).

It contributes to the puzzle by providing insight into diversity and providing a piece to which other researchers can also contribute. The researcher is transformed into an instrument, and the 'subjects' are transformed into 'participants' who can assist in understanding and analyzing the data (Denzin & Lincoln, 1998; in Hammarberg, Kirkman, & de Lacey, 2016). Trustworthiness, credibility,

application, and consistency are among the evaluation criteria used by qualitative researchers to defend the integrity of their work (Leininger, 1994; in Hammarberg, Kirkman, & de Lacey, 2016).

Trustworthiness

The same detailed procedural description is included in this qualitative study as in any other study. The study's purpose, methodology, procedural decisions, and data generation and management details are all transparent and explicit. Because the technique and procedures are adequately described, explained, and justified, a reviewer can follow the course of events and decisions and comprehend their reasoning (Kitto, Chester, & Gibrich, 2008).

Credibility

The credibility criterion is used to assess qualitative research's truth value or internal validity. When the results of a qualitative study are presented with proper context descriptions, they are recognizable to persons who have shared the event. A detailed account of the interpretation process has been provided by the researcher; to demonstrate and support the interpretations, verbatim quotations from the data are offered (Sandelowski, 1986).

Applicability

The criterion for determining external validity is the applicability or transferability of study findings. When a study's findings can be applied to situations outside of the study, and researchers see the findings as significant and useful in their own experiences, the study is said to meet the criterion of applicability. Larger sample sizes have no effect on applicability. There could be a trade-off between depth and breadth, or there could be too much data to properly analyze. Sample sizes in qualitative research are frequently small. The study's sample size of ten (10) reached saturation when data began to repeat itself or when data stopped offering new directions and raising new questions (Charmaz, 2005; in Hammarberg, Kirkman, & de Lacey, 2016).

Consistency

To determine reliability, the consistency criterion, or the dependability of the outcomes, is used. This does not imply that the same conclusion would be reached under different conditions, but rather that similar patterns would be discovered by other researchers given the same data (Morse & Richards, 2002).

3.9 Ethical Issues

According to Teddlie & Yu (2007), conducting research raises several ethical concerns. According to them, critical ethical issues that must be addressed include agreement of participants consent to participate, anonymity and confidentiality assurance, and allowing respondents freedom to opt out. To address these ethical concerns, the researcher must obtain participant permission and consent. The interviews were held in places and ways that protected the interviewees' privacy.

Codes were used to protect respondents' anonymity and confidentiality. Interviews and transcribed materials were kept at a safe location and respondents had the option to opt out. According to Creswell & Poth (2016), these measures are enough to address all ethical concerns.

3.10 Chapter Summary

The chapter highlighted and explained the research methodology used in the study, as well as the reasons for choosing these approaches and methods. This chapter identified the main components of the research methodology. These included the research paradigm, approach, and data source. It also covered the population and data collection methods. The study employed an interpretivist research paradigm, as well as an exploratory and qualitative research design. The primary data collection tool was interviewing.

CHAPTER FOUR

PRESENTATION OF FINDINGS AND DISCUSSION

4.0 Introduction

The fourth chapter highlights the analysis and findings of the study. The findings and analysis of the study were based on the research objectives and provided possible interpretations of the findings that were obtained from the data. It presented data from the interview on stakeholders' perceptions of PEs in Ghana. The chapter discussed participants' lack of interest in matters relating to PEs in Ghana, explored cultural notions of accountability held by stakeholders which indicate their understanding of accountability in PEs and the role of accountability in the non-performance of PEs. Names and exact titles were not provided in the findings to protect the participants' identities.

4.1 Summary of Respondents' Profile

Tables 4.1, 4.2, and 4.3 below show the numerical summary of the interviewees highlighting their education, positions/status and years of service. The tables provide the number of respondents in each category as well as the percentages. The researcher was able to put the study into context due to the background information provided by participants from both the selected institutions and retirees. They depict the breadth of insights and the scope of stakeholders' contributions to the study's conclusions.

Table 4.1 below depicts the level of education of respondents. It shows that 90% of the respondents' education is evenly distributed between first degree, master's degree and Ph.D.

Table 4.1 Respondents' Educational background

EDUCATION	NUMBER OF RESPONDENTS	PERCENTAGE
Diploma	1	10%
First Degree	3	30%
Master's Degree	3	30%
PhD	3	30%

Table 4.2 below shows that all respondents including those on retirement, are or were in senior positions.

Table 4.2 Position/Status of respondents

POSITION/STATUS	NUMBER OF RESPONDENTS	PERCENTAGE
Professor	1	10%
Dean	1	10%
Senior Research Fellow	1	10%
Manager	2	20%
Head of Section	4	40%
Principal Nursing Officer	1	10%

Table 4.3 below provides the numerical summary of the interviewees highlighting their years of service. It shows that the least number of years of service of interviewees is six (6) years.

Table 4.3 Respondents' years of service

YEARS OF SERVICE	NUMBER OF RESPONDENTS	PERCENTAGE
1-5	0	0%
6-30	7	70%
31-50	3	30%

4.2 Stakeholders' Understanding of the Concept of Accountability

At the onset of the interview, it quickly became clear that participants would struggle with the concept of accountability. When asked about their views on accountability in PEs they talked about corruption, lack of resources, proper use of resources, responsibility for resources entrusted to one's care and recruitment linked to party affiliation. Still, others talked about questionable integrity, lack of proper records and resources seen as booty to be embezzled.

This agreed with the assertion by Hu (2017) that accountability will have different meanings for different people (Behn, 2001; Bovens *et al.*, 2008; Dubnick, 2005; Mulgan, 2003; Pollitt, 2003) and that accountability has taken on a broad meaning covering many concepts (Bovens *et al.*, 2008). There was not a single response that addressed all the elements, which are as follows: "external, involving social interaction and exchange, and implying authority rights, including the right to demand answers and impose sanctions" (Finer 1941, p. 338; Thynne & Goldring, 1987, p. 8; Caiden, 1988; in Jabbara, & Stone, 1989).

The scope and meaning of 'accountability' were broadened far beyond its core sense of being called to account for one's actions. It was internalized beyond the externalized focus implied by the term 'call to account'; applied to internal aspects of official behavior beyond the external focus implied

by being called to account; to bodies that control official behavior without calling them to account; to measures that simply made officials more responsive to clients without calling them to account; and to free communication with citizens where no one called them to account. The extension was easily understood in each case because it was into an area of activity that was closely related to the practice of core accountability. However, in each case the extension of meaning weakened the aspect of external scrutiny (Mulgan, 2000).

4.2.1 Accountability and Responsibility

According to Haines (1955), in order to use the term 'responsibility' effectively in the current state of our moral thinking, we must be more precise: not only is liability one part of the meaning of accountability, but accountability is far from the whole, and for moralists, it is far from the most significant meaning of responsibility. According to Mulgan (2003), 'accountability' now commonly refers to the sense of individual responsibility and concern for the public interest expected of public servants ('professional' and 'personal' accountability), an 'internal' sense that extends beyond the term's core external focus. Personal liability, freedom of action, and discretion are increasingly being confined to the more familiar ethical territory of responsibility, the more internal aspects of official activity (Harmon & Mayer 1986, pp. 48–50; Uhr 1993).

Haines (1955) distinguishes accountability from responsibility by stating that explanation is the other meaning of accountability, but explanation, unlike responsibility, is primarily concerned with acts and events, whereas responsibility is primarily concerned with people. He employs the triangle to represent a liability situation, with the base angles representing the actor and his significant act, and the apex representing the person or institution to whom he must respond.

The accountant is the person or institution to whom the account must be rendered, and the triangle represents the agent-accountant relationship implied by every use of the term liability. In law, the accountant may be regarded as a Judge and Jury, the more ambiguous 'State,' or even the 'Law' itself. This familiar pattern of the agent-accountant relationship, which accountability implies when it means liability, must now be highlighted and given its proper place in the ordinary use of responsibility (Haines, 1955).

Responsibility means much more than liability or accountability. Far from being synonymous with liability or accountability, the term 'responsibility' in this context seeks to replace or displace the concepts unique to them (Haines, 1955).

Responsibility goes beyond the adherence to laws prescribed by “Accountants” to embrace the notions of personal self-responsibility (Haines, 1955).

4.2.2. Accountability and Corruption

The World Bank cites corruption as one of the reasons for the failure of PEs in Ghana (World Bank, 1983 and 1995). Lederman, Loayza, & Soares (2005) emphasized the significance of political institutions in determining the prevalence of corruption. This is especially true in PEs. They cite democracies, parliamentary systems, political stability, and press freedom as being associated with lower corruption, and go on to say that previous empirical findings related to openness and legal systems do not hold when group dynamics are considered.

Corruption in the public sphere is almost a direct result of the nature of government interventions resulting from some information gap between citizens and politicians. As a result, governments step in when there are market failures and private provision is ruled out as a viable option (Banerjee, 1997). Corruption occurs naturally because of the existence of rents and monitoring

failures. The threat of rent extraction and the nature of the informational failure are heavily influenced by institutional arrangements (Lederman *et al.*, 2005).

Strategic action is a component of Habermas' system world, in which action is aimed at achieving success (Simons, 1995; in Lawrence & Doolin, 1997). Action is associated with empirical knowledge in this context and refers to work and systems in which individuals or groups strive to achieve specific goals. The reasoning is tactical or strategic, and is sometimes referred to as functionalist reasoning. In this case, such reasoning is manifested in the actions of modern society's administrative areas, which are governed by money and power (Lawrence & Doolin, 1997; Broadbent *et al.*, 1991).

The role of political accountability in generating good governance practices and in reducing corruption has been extensively discussed in the literature (Fackler & Lin, 1995; Linz & Stepan, 1996; Nas, Price & Weber, 1986; Bailey & Valenzuela, 1997; Rose-Ackerman & Palifka (2016); Laffont & Meleu, 2001). The main argument is that accountability allows politicians to be punished for enacting "bad policies," forcing politicians to serve their constituents. In this regard, three main characteristics can be identified: the political system's vibrant nature, the presence of checks and balances operating across different branches of government, and the system's openness (Lederman *et al.*, 2005)

4.2.3. Accountability and Nepotism

Nepotism is the illegal use of the selection process for public office for private gain (Theobald, 1990). Although hiring a relative may appear suspicious, and individuals in positions of public trust must avoid even the appearance of impropriety, hiring a relative is not always nepotism or a breach of public trust (California Department of Human Resources, 2015; in Fedderson, 2020). At

least in the context of public administration, nepotism refers to the use of a position of power to recruit someone less competent because of a family or personal connection (Bute, 2011; California Department of Human Resources, 2015; in Fedderson, 2020).

Even if it appears that the best-qualified person for a civil service position is related to the person making the hiring decision, hiring the relative is not necessarily nepotism (California Department of Human Resources, 2015; in Fedderson, 2020).

In such cases, the person with hiring authority should recuse him/herself and delegate the decision to someone who is not a relative (Howle, 2019; in Fedderson, 2020; California State Personnel Board, 2017, in Feddersen, 2020). However, according to Theobald (1990), the preceding definition of nepotism is based on a distinctly Western paradigm, namely Max Weber's ideal type of logical, legal bureaucracy. This could be a problem if the term is used in states where the ethos of public office is not well established.

Nepotism, like corruption, is linked to accountability because it ignores accountability systems such as regulation, legislation and organizational policy (Shafritz, Rusell, Borick & Hyde, 2017).

4.3 Participants' Lack of Interest in PEs

Participants showed a disturbing lack of interest in PEs. One participant asked why he was being asked such questions and he was reminded that he is a stakeholder in PEs. He later tried to make a joke out of it by explaining that he was laughing behind his nose mask while asking the question. Participants spoke generally about accountability mechanisms in PEs, for instance. In an answer to who the forums of PEs are, only one person mentioned parliament. Nobody mentioned the Auditor General, nobody knew what SIGA stands for and only one person knew what SEC stands

for. The response of Participant 1 to the question: Do you see yourself as a stakeholder in PEs in Ghana? was,

Yes. A very sad stakeholder (Retiree 1).

Probably implying that he had not effectively exercised his role as a stakeholder.

There will be no reform without public support (Feddersen, 2020). Public opinion expressed through national outcry, messages to elected officials, requests, and other forms of political activities, on the other hand, is a type of accountability (Feddersen, 2020).

4.4 Cultural Notions as a Stock of Knowledge for Accountability

The study found that the notion that what belonged to the government belonged to nobody was quite widespread among PE stakeholders. All participants of the interview agreed that the notion existed in all facets of Ghanaian society. They mentioned specifically that it existed in government itself, in the political environment, in the construction of roads and government buildings like schools, in the ministries and district assemblies and on the streets to name a few. According to participants of the interview, this notion that what belonged to the government belonged to nobody manifested in the way stakeholders of PE neglected state assets or ran them down, giving rise to huge non-performing assets at the state banks and resulting in massive government bailouts (Adda, 1992).

All participants agreed that this notion could adversely affect accountability in PEs with Participant 4 saying that:

... it goes beyond accountability in PEs to the political, social and economic sectors, with deep ramifications on the entire society (Dean of a school).

While all participants agreed that the notion of what belonged to the government belonged to nobody was endemic in Ghanaian society, a few agreed that it was cultural. For instance, one said that it was a mindset, and another said it was attitudinal. Participant 4 explained further by saying:

It has a historical antecedent in the colonial governments we had. Unfortunately, it remained after independence (Dean of a school)

Participant 1 also alluded to this colonial government antecedent when he said:

the word 'aban' that Akans use to refer to government has its source in the walls that the colonialists erected to protect themselves (Retiree 1).

Participant 10 had this to say as an explanation:

Government in our political context is associated with the colonialists. The idea is that since the colonialists came to impose their system and plunder us, we can also do the same to their system even though they are not around. Such thinking is meaningless (Retiree 3).

Participant 9 agreed with **Retiree 3** when she said:

It's a very wrong notion. It is irresponsible, wicked, and naïve. It is self-inflicted punishment since as you mismanage government property you hurt yourself (Senior Research Fellow).

Participant 9 went further to say that:

These days people believe government property belongs to them and they are entitled to misuse it (Senior Research Fellow).

Habermas' theory of communicative action helps to explain this misunderstanding portrayed by stakeholders about government and therefore PE. According to the theory, systems and concepts develop through communicative or strategic action (Habermas, 1984). Here, the system of government was imposed by the colonial government on their subjects. It was therefore a strategic action.

Habermas' system world includes strategic action, where action is aimed at success (Simons, 1995; in Lawrence & Doolin, 1997). Action is associated with empirico-scientific knowledge in this context, and it refers to work and systems in which individuals or groups strive to achieve specific goals. The reasoning, which is also known as functionalist reasoning, is tactical or strategic. Such reasoning is manifested in the action of modern society's administrative areas, which are coordinated by money and power (Lawrence & Doolin, 1997; Broadbent et al., 1991).

Strategic action, therefore, is not meant to be understood. It circumvents the process of reaching understanding of problematic validity claims (Baxter, 1987; Luhmann, 1976).

To be understood, social action must be communicative rather than strategic, whether open or concealed, and communicative action is that which is 'avowed' or open. In other words, if the intention to use a speech act to affect or elicit a response from one's audience is not "essentially avowable," then one is not genuinely attempting to communicate (Baxter, 1987).

Again, communicative action is further distinguished from strategic action by the 'claim' inherent in speech acts and knowledge about the conditions that make the claim of the utterance to be accepted (Baxter, 1987).

One who hears a speech act correctly will understand it; he/she will either accept the speech act, offer or decline it with his/her 'yes' or 'no' and when in agreement, the one will act accordingly. The hearer is free to criticize or offer reasons while the speaker also offers convincing reasons where necessary. He does not necessarily wield penalties and thereby establishes a rational motivation for the communication (Baxter, 1987; Habermas, 1984).

In strategic action, none of these mechanisms of understanding take place. As participant 3 put it succinctly:

The colonialists came in without anybody's permission and did not see themselves as accountable to anybody (Retiree 3).

Whatever it is, whether, an 'aberration' or an 'attitude', a 'notion', or a 'culture', all participants agreed that it does not promote accountability in PEs in Ghana. If stakeholders did not have a positive outlook toward PEs, there would be no motivation for them to behave in an accountable manner.

This is worthy of note for academics and policymakers. If PEs were established to provide socio-economic and environmental development for citizens (Florio, 2014), but the citizens hold a contrary view, then no number of prescriptions like effective monitoring, managerial and technical expertise, efficient boards, good reporting systems, good governance and more autonomous institutions (World Bank, 1983 and 1995) might cure them of their ailment of non-performance.

4.4.1 Culture

National cultural values are related to workplace behaviors, attitudes, and other organizational outcomes, according to research using a variety of frameworks (Kluckhohn & Strodtbeck, 1961;

Hall, 1976; Hofstede, 1980; Trompenaars, 1993; Schwartz, 1994; Ronen & Shenkar, 1985). Presidents Sukarno and Suharto of Indonesia exercised a form of personal rule that is part of the Javanese kings' tradition. Bribery is said to be rampant because subjects give gifts to their rulers, for example (Robertson-Snape, 1999).

Nepotism and collusion can be explained in the same way. In a traditional culture where family loyalties trump state loyalties, a public official's duty to his office takes a back seat to his duty to his family community. Any opportunities to improve that family's economic or employment prospects will thus be considered legitimate in terms of the official's priorities (Robertson-Snape, 1999).

Suharto cleverly crafted a state ideology that may be termed organic corporatism based on this Family Principle. The highest ideal is the state as a corporate entity, with all its constituent parts working together for the greater good. The state's role is to safeguard the common good from forces inside a society that aim to undermine it. Having grown out of Indonesian history and culture, the ideology was understood by the Indonesians so well that when Suharto violated its precepts and amassed wealth for himself and his family the people rose in protest and he had to resign (Robertson-Snape, 1999).

Habermas considers culture to be one of the resources from which communicative action participants draw for understanding (Habermas, 1984; Parsons, 1949). Cultural standards of interpretation, value, and expression serve as a resource for participants as they interpret and seek to master their situation. It is distinguished by intersubjective, open, and unrestricted communication. It refers to the shared meanings that allow for normal interaction. It is the world of meanings in which people are born and grow up, and it involves the communication of knowledge and norms (Simons, 1995; Lawrence & Doolin, 1997; Lawrence & Doolin, 1997).

For Habermas, culture is one of the means through which communities reach an understanding of their lifeworld while cultural reproduction is seen as the means to secure the continuity and coherence of knowledge. Failure to do this leads to a loss of meaning and a legitimation and orientation crisis (Baxter, 1987). To assess the meaning a society gives to a phenomenon, therefore, one may look at its culture.

According to Chapman (1997), dealing with culture in business and management is impossible without becoming aware of the long shadow cast by Geert Hofstede's work, yet he does not seem to worry so much about the definition of culture. Referring to his five dimensions of national culture, he seems to be satisfied that they are what accounting research is interested in as they move across national borders (Hofstede, 2003).

Cultures, on the other hand, are not static. According to Strauss (2012), cultures change in response to wars, plagues, and new inventions, as well as environmental and climate variability. Gabora (2013), on the other hand, sees cultural elements as organisms that exhibit descent with modification. New ideas and artifacts adaptively build on previous ones. Culture elements cumulatively build on one another, as demonstrated even in laboratory settings. Culture not only accumulates over time, but it also adapts, diversifies, becomes increasingly complex, and exhibits biological evolutionary phenomena such as niches, drift, epistasis, and punctuated equilibrium (Bentley, Hahn & Shennan, 2004; Gabora, 2013; Durham, 1991).

Furthermore, culture, like biological evolution, is limitless in terms of the number of new forms it can produce. Culture refers to the artifacts, customs, critical values, morals, fears, and so on of a social group. Vertically from one generation to the next, and horizontally within a generation, cultural elements are passed down.

As a result, culture consists of two essential components: a means of generating novel behavior and a means of spreading it through imitation and other forms of social learning. (2018)

(Higashi, Suzuki, & Arita).

4.4.2 Clannish Mentality

The second area of difficulty that culture posed to stakeholders' understanding of accountability came from the clan mentality or clan first mentality. This was captured in the akan saying '*adze wo fie a, oye*'. Stakeholders' view on whether it was a negative or positive thing was balanced. However, they agreed overwhelmingly that it is an element of Ghanaian culture and inimical to the proper functioning of accountability in PE. Participant 4 said:

I will not say it is an element of Ghanaian culture. I did not learn that growing up. It is an aberration of Ghanaian culture. The Ghanaian culture also emphasizes the common good (Dean of a school).

In response to a question about whether he has heard of or experienced tribalism or nepotism in PEs in Ghana, participant 8 retorted:

Oh yes. It is happening; even here. It's really happening. Some bosses are really tribalistic (Head of a section).

Some participants alluded to opportunities that workers missed because they did not belong to a particular tribe. Other participants also talked about appointments that were made based on tribe. They were of the view that these practices undermined accountability in PE performance.

4.4.3 Nepotism

In contrast to the private sector, where nepotism is occasionally accepted and contested, nepotism in modern government is almost universally regarded as a form of corruption (Bute, 2011). Ghana's anti-corruption legal framework is comprehensive and strong, but it faces implementation challenges (Chêne, 2010).

Even though there is no single piece of legislation to combat corruption, the criminal code makes bribery, extortion, willful exploitation of public office, use of public office for private gain, and bribery of foreign public officials illegal (Global Integrity, 2011).

Furthermore, corruption is deemed illegal, and both the agent and the principal are held to account - regardless of nationality (Global Integrity, 2011).

Corruption is defined as "corruption of a public officer" in section 239 of Ghana's penal code, and subsequent provisions define other types of corruption, such as bribery and extortion. According to legal experts, this term should be updated because it excludes corporate or private bribery, and bribery between citizens is not currently prohibited in Ghana (Global Integrity, 2011).

The Whistleblowers Act, passed in 2006, the Public Procurement Act, the Financial Administration Act, the Internal Audit Agency Act, and the Right to Information Act are all part of Ghana's legal and institutional anti-corruption framework. There is also the National Anti-Corruption Action Plan (NACAP) Code of Conduct for Public Officers and the Civil Service Act, which provides guidelines for civil servants dealing with conflicts of interest. There are no safeguards against nepotism, cronyism, or patronage in any of these provisions (Global Integrity, 2011).

In contrast, the United States has federal laws prohibiting nepotism and anti-nepotism legislation with penalties in many states. Section 3110 of Title 5 of the United States Code prohibits nepotism in the hiring of government employees. Merely canvassing for the employment of a relative is classified as nepotism under federal law (Employment of relatives, 1978; in Feddersen, 2020).

A relative is defined as “Father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother or half-sister” (Employment of relatives, 1978; in Feddersen, 2020).

Nonetheless, nepotism persists in the United States, despite these specific restrictions (National Conference of State Legislatures, 2020; in Feddersen, 2020; Howle, 2019; in Feddersen, 2020; Koseff, 2019; in Feddersen, 2020; McGreevey, 2019; in Feddersen, 2020; McIntyre, 2017; in Feddersen, 2020; Pender, 2018; in Feddersen, 2020).

This study proposes that while PEs in Ghana use laws and anti-corruption institutions to combat nepotism and other forms of corruption, cultural practices of stakeholders, both favorable and unfavorable ones can be targeted and used in the fight to bring corruption under control through education and training. The favorable ones are to be promoted and the unfavorable ones discouraged.

4.5 Chapter Summary

This chapter examines primary and secondary data gathered in the field. The information gathered was evaluated thematically according to the research questions and goals. In addition, the chapter examines the data collected from participants on the role of accountability in PE non-performance: a cultural viewpoint.

The responses of the participants revealed a lack of understanding of the concept of accountability in PE. It established the existence of certain cultural notions concerning accountability which are inimical to the efficient performance of PEs. It is therefore imperative that as legal, administrative and institutional measures are sought to make PEs perform, cultural practices of stakeholders, both favorable and unfavorable are also targeted and used.



CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This is the study's final chapter. It is made up of a summary of the most important findings, the conclusion of the study, limitations and recommendations. The summary of key findings outlines the contribution of the study to literature, policy and practice.

5.1 Summary of Findings

In the first finding, stakeholders' understanding of accountability which means a wide range of things was captured. When asked about their views on accountability in PEs they talked about corruption, lack of resources, proper use of resources, responsibility for resources entrusted to one's care and recruitment linked to party affiliation. Still others talked about questionable integrity, lack of proper records and resources seen as booty to be embezzled. This supports Hu's (2017) claim that accountability means different things to different individuals (Behn, 2001; Bovens *et al.*, 2008; Dubnick, 2005; Mulgan, 2003; Pollitt 2003), and that the notion of responsibility has taken on a broad meaning that encompasses a variety of concepts (Bovens *et al.*, 2008).

However, the definition that has received general agreement has to do with being called 'to account' to some authority for one's actions. It is the original or core sense of accountability and has several features: it is external; it involves social interaction and exchange and implies rights of authority (Finer 1941, p. 338; Thynne & Goldring, 1987, p. 8; Caiden, 1988; in Jabbara, & Stone, 1989).

The second finding has to do with the culture of stakeholders influenced by the historical antecedents of slavery and colonialism which hinders their proper appreciation for what belongs to the government.

The study found that the notion that ‘what belongs to government belongs to nobody’ is quite widespread among PE stakeholders. All participants of the interview agreed that the notion exists in all facets of Ghanaian society. They mentioned, specifically, that it exists in government itself, in the political environment, in the construction of roads and government buildings like schools, in the ministries and district assemblies and on the streets to name a few.

According to participants of the interview, this notion that what belongs to the government belongs to nobody manifests in the way stakeholders of PE neglect state assets or run them down, giving rise to huge non-performing assets at the state banks, for example, and resulting in massive government bailouts (Adda, 1992). In such an environment it becomes difficult to find the motivation to call anybody to account for any wrongdoing. According to The Business & Financial Times report of July 27, 2021, 47 PEs failed to submit financials to the government in six years and nobody was penalized.

The second difficulty that culture posed to stakeholders’ understanding of accountability came from the clan mentality or clan first mentality. This is captured in the akan saying viz. ‘*adze wo fie a, oye*’. Stakeholders’ view on whether it was a negative or positive thing was balanced. However, they agreed overwhelmingly that it is an element of Ghanaian culture and is inimical to the proper functioning of accountability in PE. Participant 5 agreed with **Retiree 3** when she said:

It’s a very wrong notion. It is irresponsible, wicked, and naïve. It is self-inflicted punishment since as you mismanage government property you hurt yourself (Senior Research Fellow).

Participant 5 went further to say that:

These days people believe government property belongs to them and they are entitled to misuse it (Senior Research Fellow).

The feeling of entitlement means that nobody expects to be called to account by anybody for anything.

What came to the fore in the study was participants' seeming lack of interest in PEs. One participant asked why he was being asked such questions and he was reminded that he is a stakeholder in PEs. He later tried to make a joke out of it by explaining that he was laughing behind his nose mask while asking the question. Participants spoke generally about accountability mechanisms in PEs, for instance. In response to who the forums of PEs are only one person mentioned parliament. Nobody mentioned the Auditor General and only one person knew what SEC stood for and SIGA was completely unknown. The response of Participant 1 to the question: Do you see yourself as a stakeholder of PEs in Ghana? was,

Yes. A very sad stakeholder (Retiree 1).

Probably implying that he had not effectively exercised his role as a stakeholder.

There was, however, general agreement that accountability plays an important role in the performance of PEs.

5.2 Conclusion

From the findings it can be concluded that whereas the Anglo-Norman concept of accountability has no equivalence in other cultures, the Ghanaian culture influenced by historical antecedents hinders stakeholders' understanding of accountability in its core sense.

Public enterprises are set up to supply public goods and services for citizens to use, but cultural beliefs about accountability cause citizens to grasp the concept less fully. As a result, the citizens are unable to fulfill their accountability obligations, which adds to Ghana's public enterprises' poor performance. Cultural notions of accountability are influenced by some historical experiences like slavery and colonialism.

It confirms research using a variety of frameworks that has shown that national cultural values are related to workplace behaviors, attitudes and other organizational outcomes (Kluckhohn & Strodtbeck, 1961; Hall, 1976; Hofstede, 1980; Trompenaars, 1993; Schwartz, 1994; Ronen & Shenkar, 1985) and that accountability in PEs has a socio-cultural basis.

Probably it is the recognition of the cultural basis of accountability in addition to the World Bank's recommendations that will break the cycle of failure that has characterized the numerous attempts at reform of PEs in Ghana over the years. Culture is one of the means through which communities reach understanding (Habermas, 1984; Baxter, 1987; Lawrence & Doolin, 1997) and cultural reproduction is the means to secure the continuity and coherence of knowledge. Failure to do this leads to a loss of meaning and a legitimation and orientation crisis (Habermas, 1982; in Baxter, 1987; Parsons, 1949).

The findings are underpinned by Habermas' communicative action theory. The theory specifies two types of linguistic actions: one that is open, intersubjective, free and leads to understanding (Simons, 1995; in Lawrence & Doolin, 1997; Lawrence & Doolin, 1997) and a strategic one.

5.3 Contribution to Theory, Policy and Practice

The current study explores an important boundary spanning area in accounting research. It offers a significant contribution to empirical literature, theory, policy and practice by addressing a key research issue regarding the role culture plays in stakeholders' lack of understanding of accountability in PE. The evidence therefore from the Ghanaian PE sector will contribute significantly to the body of knowledge, policy and practices in the PE sector of other developing African countries.

5.3.1 Empirical and Theoretical Contributions

It confirms research using a variety of frameworks that have shown that national cultural values are related to workplace behaviors, attitudes and other organizational outcomes (Kluckhohn & Strodtbeck, 1961; Hall, 1976; Hofstede, 1980; Trompenaars, 1993; Schwartz, 1994; Ronen & Shenkar, 1985). Demonstrating how insight can be gained about a people's understanding of accountability through their culture, it confirms Habermas' communicative action theory (Habermas, 1984; Baxter, 1987; Lawrence & Doolin, 1997).

5.3.2 Contribution to Policy

Policymakers have been provided with evidence-based results by the findings of the study. They give another dimension to the issue of non-performance of PEs for policymakers to consider in their effort to reform PEs in Ghana and worldwide. In addition to the World Bank's

recommendation of poor monitoring, managerial and technical challenges, deficient boards, poor reporting systems, huge accounts receivable from other state agencies, corruption and political interference (World Bank, 1983 & 1995; Ayee, 1994; Nellis, 2005), policymakers may also want to consider the socio-cultural dimension of accountability and how it influences the governance of PEs.

5.3.3 Contribution to Practice

A cultural perspective on accountability highlights both basic aspects of culture and the culture-specific aspects of accountability in PE non-performance. A cultural perspective on accountability is critical in this age of globalization, where organizations and individuals from various cultures are increasingly interdependent. In this regard, shedding light on cultural differences in accountability can assist those crossing cultural boundaries, such as expatriates, in understanding the unique configurations of accountability to which they must adapt (Gelfand & Realo, 1999).

5.4 Limitations of Study

In data collection and analysis, the researcher employed an exploratory qualitative research design and technique. Although this provided in-depth insight and understanding of the phenomenon, it could be argued that using a qualitative research approach limits the statistical generalizability of the findings (Ackers & Eccles, 2015). This means that extending findings to the general population of PE stakeholders in Ghana or elsewhere may be difficult.

However, Saunders *et al.*, (2009) emphasize that relating qualitative research findings to theory is a more appropriate way of demonstrating the study's broad or extensive significance than statistical generalization. As a result, attempts at theorization or linking data findings or themes to theories are a step in the right direction in ensuring the credibility and broad significance of this study. As

a result, the consensus of interviewees in developing themes suggests some level of generalizability or theoretical saturation (Jones & Solomon, 2010).

In addition, the study investigated an important boundary-spanning area in accounting research. As a result, there had been little, if any, prior research on the subject. Citing prior research studies serves as the foundation of a literature review and aids in understanding the research problem under consideration (Aguinis & Edwards, 2014). This required the application of a completely new research typology, an exploratory research design. To supplement the work, 'Why' questions could be added to the 'what and how' research questions in the future.

5.5 Recommendation

This section makes recommendations to practice, policy and offers opportunities for further studies.

5.5.1 Recommendation to Practice

There should be continuous dialogue between SIGA and stakeholders of PEs to put these cultural impediments in the public domain to make stakeholders exercise their responsibilities more effectively.

Management of PEs should be sanctioned for their inability to submit financial statements.

Stakeholders need to engage with the underlying contradictions in their cultural life by asking 'why' questions. Because of the underlying contradiction, stakeholders should be led through a highly participatory and engaging strategic planning process, with widespread ownership over its creation and implementation. Most root causes of these blocks, like the iceberg, are likely beneath the surface and are rarely named, let alone discussed or addressed. By naming, owning, and strategizing around these underlying contradictions, systems can intentionally disrupt these long-

standing patterns. It also positions them well for strategic directions that focus on significant actions to address accountability deficits in PEs.

5.5.2 Recommendation to Policy

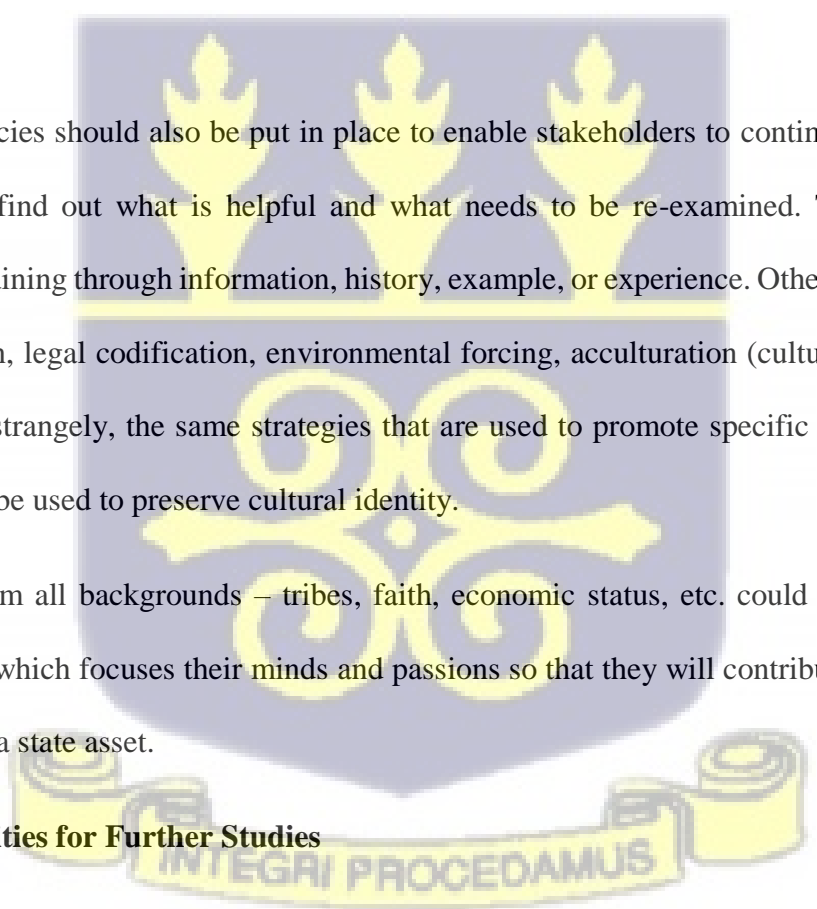
It is recommended that government engages in rebranding activities that enable citizens to acknowledge and accept their history and make them put Ghana first, ahead of their tribes and clans.

Educational policies should also be put in place to enable stakeholders to continually interrogate their culture to find out what is helpful and what needs to be re-examined. There should be education and training through information, history, example, or experience. Other options include moral motivation, legal codification, environmental forcing, acculturation (cultural forcing), and even epiphany; strangely, the same strategies that are used to promote specific types of cultural change can also be used to preserve cultural identity.

Stakeholders from all backgrounds – tribes, faith, economic status, etc. could be engaged in a national project which focuses their minds and passions so that they will contribute to it and own and protect it as a state asset.

5.5.3 Opportunities for Further Studies

The current research examined the views of workers and retirees. It may well be useful to examine the perspective of other stakeholders like regulatory bodies. Future mixed methods or quantitative studies are recommended to offer more generalizable conclusions.



5.6 Chapter Summary

This is the study's final chapter, presenting the summary of findings, the study's conclusion, the research contribution and limitations, and concluding with recommendations and future research opportunities.



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APPENDIX A

INTERVIEW GUIDE

Dear Interviewee,

This interview guide is to serve the sole purpose of academic research on the title “Accountability in the non-performance of Public Enterprises: A Cultural Perspective”. The responses of the participants during the gathering of data are kept confidential.

DEMOGRAPHICS

1. Please provide me with the following details:
 - a. What is your highest level of education?
 - b. What is your current job position?
 - c. How long have you been working in the organization?
2. What are your views on accountability in public enterprises in Ghana?
3. How important is accountability in the performance of public enterprises?
4. Who are the actors and forums of accountability in public enterprises?
5. What is your opinion on the notion that what belongs to government belongs to nobody?
(Research Objective 1).
 - a. Do you believe that such a view (what belongs to government belongs to nobody) can affect the way accountability plays out in the performance of public enterprises in Ghana?
 - b. How can such a view as stated above affect how accountability plays out in the performance of public enterprises in Ghana?

- c. Would you say that this notion as stated above is an element of the culture of Ghanaians?
 - d. Where else do you see evidence of this notion as stated above?
 - e. Do you see yourself as a stakeholder in public enterprises in Ghana?
 - f. In what concrete way(s) are you involved in the performance of public enterprises in Ghana as a stakeholder that makes them more accountable?
 - g. Do/did you love working for your organization?
 - h. What do/did you love about your work?
 - i. What do/did you dislike about your work?
6. Is there an element of 'clan mentality' in Ghanaian culture? (Research Objective 2)
- a. How do you react to the notion that "adze wo fie a, oye" (clan first mentality)?
 - b. How does this notion as stated in 6(a) relate to accountability in the performance of public enterprises?
 - c. Is this notion as stated above an element of the Ghanaian culture?
 - d. Where else is this notion as stated above evident in the Ghanaian society?
 - e. Have you ever heard or experienced tribalism or nepotism in a public enterprise in Ghana?
7. What are the traditional notions of authority and power in Ghanaian culture? (Research Objective 3)
- a. What are the accountability measures in public enterprises in Ghana?
 - b. Do you trust the government to safeguard the interest of the state in public enterprises?
 - c. Do you trust parliament to safeguard the interest of citizens in public enterprises?

- d. Do you trust the management of public enterprises to rise above their selfish interests in the execution of the mission and objectives of public enterprises?
- e. Have you ever encountered a rude or uncooperative front desk officer at a public enterprise in Ghana? If yes, what did you do about it?
- f. Have you ever encountered an authoritarian abuse of power anywhere else in Ghana? If yes, what did you do about it? What was the result?
- g. What do SEC and SIGA stand for?
- h. What is their role in terms of ensuring that accountability mechanisms work in public enterprises?

