

Transparency, accountability, and the role of control mechanisms during the COVID-19 pandemic: a future research agenda in the context of emerging economies

Javed Siddiqui

Javed.Siddiqui@manchester.ac.uk

Thankom G. Arun

t.g.arun@essex.ac.uk

Hassan Yazdifar

h.yazdifar@derby.ac.uk

1. Introduction

The rapid spread of the coronavirus (COVID-19) triggered an unprecedented global health crisis. This resulted in governments across the world having to take ‘wartime’ measures in promoting health and safety of their citizens. As a response to the pandemic, governments in different countries, advised by relevant experts, announced countrywide shutdowns, restricting the movement of people, suspending public transportation, and closing most businesses. In many countries, the government also unveiled unprecedented stimulus plans to mitigate the economic impact of the crisis on their citizens. Understandably, due to the nature of the pandemic, much of such public spending had to occur through an expedited process. This, in turn, could potentially create higher risks for corruption and mismanagement (ACCA, 2021). As Transparency International (TI 2020) highlights, extraordinary outbreaks like the COVID-19 pandemic also give rise to opportunities for corruption, which might eventually undermine the response to the pandemic. Such corruption can happen in forms, ranging from underreporting of cases to gross irregularities in disbursements of various financial stimulus packages offered by governments.

Experiences during previous pandemic situations raise serious concerns regarding the potential misuse of funds. As governments across the world get preoccupied with their primary duties of controlling the spread of the pandemic and ensuring the health and safety of their citizens, dubious financial activities, money laundering, and other corrupt practices become easier to

ignore (Forbes, 2000). For example, during the COVID-19 pandemic, a 33% rise in fraud cases was reported (Experian, 2020). Transparency International (2021) suggested that 73 contracts worth £3.7 billion awarded for the COVID-19 response merit further investigation. This sort of significant rise in corruption would naturally trigger a discussion on the role of accounting and accountability mechanisms during the crisis, and potentially attract the interests of accounting academics around the world.

Consequently, there has been several special issues in leading accounting and management journals aiming to stimulate research on the role of accountability mechanisms during the COVID-19 pandemic. For example, the *Accounting, Auditing and Accountability Journal* published a special issue to explore accounting, management and accountability during the COVID-19 crisis and the *Critical Perspectives on Accounting* published a special issue on the environmental impact of COVID-19. There are also several ongoing special issue calls in leading accounting journals relating to the role of accounting mechanisms during the COVID-19 pandemic, including the *British Accounting Review* (BAR, 2022) call for papers performance measurement, sustainability and governance in the healthcare sector in the backdrop of the COVID-19 crisis. Also, the *Accounting Forum* has an open call for papers exploring the role of accounting during the crisis (Rinaldi, 2022). In addition to the academic attention, various government and international agencies have published their own reports relating to accountability issues during the COVID-19 crisis. In the UK, for example, the House of Commons issued a report on government transparency and accountability during the COVID-19 period. The report was particularly critical of the UK government's inability to justify decisions taken during the pandemic, and to 'explain the data underpinning them' (House of Commons, 2021, p. 50). Also, recognising the risk of corruption during the pandemic, and the role of auditors in holding the government to account, the International Organisation for Supreme Audit Institutions (INTOSAI) issued guidance for government audit institutions regarding audit of transparency and accountability of the use of emergency funds during the COVID-19 pandemic (INTOSAI, 2021). The COVID-19 pandemic is also likely to have a lasting impact on the accountancy profession, as noted by the International Federation of Accountants (IFAC):

Like every profession, accountancy will emerge from COVID-19 changed. We will be accustomed to digital processes we once thought impossible. Our change management abilities will be sharper than ever. How we anticipate the future will be informed by an experience many of us never imagined would happen (IFAC, 2022, p. 1).

IFAC (2022) outlines a number of key themes, including accelerated ways of working, impact of technology on remote working and learning, practices that align to new societal demands, and the right balance of skills, which ‘collectively illustrate a roadmap for the professional accountant’ (p. 1).

Although the COVID pandemic had a profound social and economic impact throughout the world, the developing countries suffered most, both in terms of human casualties, as well as economic loss. Gill and Schellekens (2021) argued that COVID-19 is a ‘developing country pandemic’ in terms of losses. As observed by the United Nations:

The pandemic threatens to impact the (developing countries) disproportionately with potentially devastating impacts on human health, including through social and economic effects of the virus and containment policies through the months and years to come. The lack of domestic financial resources, high debt levels and fragile health systems presents an urgent challenge. What has emerged as a health crisis in the short term may well have far reaching impacts on education, human rights, food security and economic development in the long term (UN, 2020)

A report issued by the United Nations note that the COVID-19 reversed the progress achieved by the least developed economies over the last three decades, notable on the fronts of poverty, hunger, education and health. Reversing these gains is likely to have lingering adverse consequences on the development of the Least Developed Countries (LDCs) over the mid-term (UN, 2021). Also, as noted in prior literature (for example, Siddiqui, 2010; Siddiqui, Yasmin and Humphey, 2019), many developing economies are characterised by the absence of complete institutions coupled with state-business nexus, extended family governance, and weak capital markets. Such conditions are likely to exacerbate the potential risks of corruption and lack of accountability during a period of crisis. This presents the context for the special issue. For the purpose of this special issue, we were primarily interested in contributions to explore the role of accounting, auditing, and management control systems in emerging economies during the COVID-19 pandemic. The following section will now discuss the themes arising from the papers accepted for the special issue.

2. Special issue themes

For the special issue, we welcomed submissions exploring issues (but not limited to) such as corruption, accountability, the role of the public accountancy profession; the role of various management control systems in mitigating risks arising during the pandemic; and accounting education and training during the crisis. While we received a range of submissions across different issues, the six papers accepted for this special issue can be broadly classified into a three themes: accountability and corruption in the public and not-for-profit sector during COVID-19; the impact of COVID-19 on auditing and accounting practices; and accounting education during the COVID pandemic.

2.1. Accountability and corruption in the public and not-for-profit sectors during the COVID pandemic

As mentioned before, governments across the world had to take drastic actions to minimise the economic and social impact of the pandemic during the COVID-19 period. Consequently, there is a possibility that important control mechanisms were bypassed during this period, increasing the risk of corruption, especially in government procurements. In a recent paper, Sian and Smyth (2022) examine the changed nature of public accountability during the COVID-19 pandemic. The paper finds that during the period of a supreme emergency, where parliamentary accountability and tendering transparency are sometimes suspended, civil society has a greater role in ensuring accountability in public procurement. One of the papers in this special issue, Porporato and Ruiz (2023) performs a qualitative event study to explore the role of government procurement control mechanisms in emergencies by comparing two countries. Argentina and Canada. Although these two countries had very similar and advanced food procurement systems prior to COVID-19, they appeared to take significantly different stances in response to the pandemic. The study concludes that legal systems and corruption syndrome are linked. The study contributes to understand the role of transparency to minimize the opportunity for direct purchases (electronic trails of decisions, justifications, and approvals). Using the performativity theory literature, the paper highlights the role of numbers (and hence, accounting) during emergencies. This is consistent with a number of previous studies (for example, Siddiqui and Humphrey (2016) that look into the role of numbers in bringing about organisational changes. More recently, Ahmed, Connolly and Demirag (2022) illustrate how the UK government used number of tests performed during the COVID-19 pandemic as a reflection of its own performance. Also, in an emerging economy context, Upadhaya et al (2020) note that South Asian governments' response to the pandemic shows a gap in

understanding the magnitude of the problem and in developing financial resilience. Agyemang et al., (2022) enabled us to engender insights into the processes/factors and the capacities that shape the financial resilience of sub-Saharan African governments in responding to or coping with crises. The COVID-19 pandemic has profoundly impacted the world's economies, including emerging economies. The future of accounting, accountability and development research in these countries must consider the "new normalcy" of the post-COVID context and explore the challenges they will face when rebuilding their public and private institutions (Arun et.al, 2021).

Within this theme, Uygur and Napier (2023) explored how the COVID-19 pandemic affected accountability practices in the not-for-profit sector. As noted by Kober and Thambar (2021), accounting mechanisms have played an important role in shaping the response of the charities to the COVID-19 pandemic. Uygur and Napier (2023) focus on International Non-Governmental Organisations (INGOs) that operate in emerging economies worldwide but are registered in England and Wales and examines how their online accountability practices changed during the Covid-19 pandemic. Using the theoretical lens of Situational Crisis Communication Theory (SCCT) and a contingency approach to not-for-profit governance, the paper assesses how accountability practices have been shaped by the efforts made by INGOs to preserve their reputation. The paper finds that the disclosures relating to accessibility and engagement changed significantly compared to before the pandemic, whereas disclosures relating to performance, governance and mission did not change. In addition, Uygur and Napier (2023) demonstrated that during the COVID-19 pandemic, INGOs focused on keeping their donors' attention and their fund flow, rather than providing more information on the impact of the COVID-19 pandemic on their performance and governance changes.

2.2.The impact of COVID-19 on auditing and accounting practices

We received several submissions relating to earnings management, accounting and auditing practices during the COVID-19 pandemic, of which three were accepted for the special issue. Flores et al (2023) explore earnings management behaviour among publicly traded companies in Brazil and the United States during the COVID-19 pandemic. The paper notes that unlike previous crises, this pandemic has led to direct restrictions on a wide variety of economic segments, making it a phenomenon with the characteristics of a quasi-natural experiment for studies related to the quality of accounting information. The findings indicate that the

discretionary accruals of Brazilian companies varied in an accentuated manner during the COVID-19 pandemic, implying that a recent history of economic depression may entail greater incentives for earnings management in an emerging economy. The paper also found indications of an attempt to postpone the effects of the pandemic on financial statements, especially those of the Brazilian capital markets.

The COVID pandemic presented a number of unprecedented practical challenges for the auditing profession. As noted by the Institute of Chartered Accountants of England and Wales (ICAEW), the ability of the auditors to collect sufficient evidence via site visits and meetings with management was severely constrained due to travel restrictions imposed during the pandemic (ICAEW 2020). Also, the additional risk exposure during the COVID pandemic is likely to have an impact on audit efforts and subsequently, on audit fees. In the context of COVID-19, Safari, Tsahrudiu and Lowe (2021) demonstrate how the pandemic affected the behavioural responses of Big 4 audit firms. Two papers in this special issue explore the impact of COVID-19 pandemic on audit report lag and audit fees in emerging economies. In the Indonesian context, Harymawan et al (2023) examine the relationship between internal audit function, audit report lag, and audit fee at the early stage of the COVID-19 pandemic. The paper reports that at the early stage of the COVID-19 pandemic, a good internal audit function significantly reduced audit report lag and audit fee. These findings indicate that the good corporate governance implemented through internal audit function during the COVID-19 pandemic can give assurance to prevent and mitigate the firm's risk so that external auditors can work more efficiently. Al Qadasi, Batwah and Omer (2023) explores the impact of the COVID-19 pandemic on audit fees in Oman. The paper notes that COVID-19 has had significant effects on financial markets and companies, causing an unprecedented level of uncertainty in reporting and auditing companies' financial statements. The findings of the study indicates that the pandemic had a significant and positive association with audit fees and abnormal audit fees, suggesting that the threat of risk, complexity and legal liability circumstances resulting from the pandemic can be compensated for charging higher audit fees. Overall, these two papers provide evidence of the impact of the COVID-19 pandemic on the behaviour of auditors operating in emerging economies.

2.3.Accounting education during the COVID-19 pandemic

A World Bank report (World Bank 2022) notes that the COVID-19 pandemic has created the worst crisis in education over a century, with a potentially long-lasting impact on generations.

The report highlighted that the crisis is likely to disproportionately impact vulnerable sections of the community, who are likely to have less access to remote learning. World Bank (2021) also warns of the consequences of the social distancing requirements introduced during the COVID-19 pandemic on the tertiary education system:

As a result, this generation of students, and especially the more disadvantaged, may never achieve their full education and earnings potential. This is not acceptable, and urgent and effective action is required to address these differential learning losses, which is critical to moving forward so that these gaps don't widen (The World Bank, 2021)¹.

Sangster, Stoner and Flood (2020) provide a summary of the impact of and responses to COVID-19 in tertiary accounting education in 45 different countries in the world. The paper observes that accounting education was severely affected by the COVID-19 pandemic. For the senior management in universities and colleges, COVID-19 came as an external shock that forced them to devise institutional responses to the pandemic. The accounting faculty, on the other hand, were faced with the 'challenge of changing overnight their approaches to every aspect of their work: teaching, learning, assessment, pastoral student support, research, service, and engagement, not to mention their lives and the lives of their families' (Sangster et al, 2020 p. 431). The paper identified a number of recurring themes relating to COVID-19 on tertiary accounting education, including structural limitations supporting online teaching; the risks of a blended approach to teaching and learning; student engagement; and support for students and faculty. Sangster et al (2020) also identified stress level as the biggest problem faced by the accounting faculty and the students during this pandemic.

In this special issue, Tetteh et al (2023) investigates the experiences of undergraduate students in Ghana using online learning platforms to study accounting related courses during the COVID-19 pandemic. Using semi-structured interviews with undergraduate students, the study discovers that due to the pandemic, the online accounting learning system has a relative advantage over physical classroom learning as the online pedagogy ensures that the students are safe and do not contract the virus. However, regarding behavioural and emotional engagements, the study discovered that some lecturers' attitudes toward students, coupled with insufficient administrative support, influenced students to develop negative reactions to the use

¹ <https://www.worldbank.org/en/news/immersive-story/2021/01/22/urgent-effective-action-required-to-quell-the-impact-of-covid-19-on-education-worldwide>

of online learning platforms for accounting education. Consistent with the observations of the World Bank (2021), the study is indicative of the challenges of digital inclusion due to infrastructural and behavioural limitations in emerging economies.

3. COVID-19 pandemic and accountability in emerging economies: proposing a future research agenda

Guest-editing this special issue was challenging, especially due to the unavailability of reviewers who, as academics, were coping with the additional workload and nuances of remote teaching and marking. Nevertheless, we were really pleased with the level of interest that this special issue managed to attract from academics from all over the world. Unfortunately, we had to reject a number of submissions as the topic addressed in those papers, although important, were not directly linked to the special issue theme. Taken together, the six papers accepted for the special issue provide evidence of the varying and contextually rich experiences of different countries across the developing world. The unique and diverse experiences of these developing countries also provide a strong reminder of the need for context-specific research.

This special issue addresses a number of important themes relating to role of accounting and control mechanisms during the COVID-19 pandemic in emerging economies. These papers specifically discuss how accounting systems have shaped organisational responses to the COVID-19 pandemic [Porporato and Ruiz (2023); Uygur and Napier (2023)] and affected the market behaviour (Safari et al, 2023), as well as the behaviours of accounting professionals (Harymawan et al, 2023) and educators (Tetteh et al, 2023). Within these themes, there is still ample opportunities for researchers to explore, for example, the role of public sector auditors and NGOs in ensuring transparency and accountability during the COVID-19 pandemic and the effect the COVID-19 pandemic would have in the developing world's ability to achieve the millennium development goals (MDGs). From an auditing perspective, there are a number of intriguing research issues that are worth pursuing: how did the profession in the emerging economies cope with the COVID—19 pandemic? Did audit firms make additional investments during this period due to the social distancing requirements? In this special issue, Al Qadsi et al (2023) note a significant increase in audit fees during the pandemic- were the associated audit risks disclosed in the key audit matters section of the audit reports? Also, this particular special issue, however, has not addressed how the COVID crisis is likely to affect social and environmental issues, especially in the context of emerging economies. Christ and Burrit

(2021), for example, investigate how the COVID-19 pandemic affected accounting and auditing for modern slavery. The paper notes that the COVID-19 pandemic might present a challenge for accounting and auditing for modern slavery, as the pandemic may have exposed the victims to further exploitation. In the context of emerging economies, Ahmad, Islam and Hoque (2022) provide evidence of how the NGO's narratives portray the vulnerability of workers in global supply chains during the COVID-19 pandemic. Given the appalling working conditions in supply chains in many developing countries (Siddiqui and Uddin, 2016; Islam, Deegan and Hoque, 2021; Siddiqui, McPhail and Rahman, 2020), the impact of the COVID-19 pandemic on modern slavery, therefore, warrants further attention from the accounting academics. In a recent study, Uddin, Ahmed and Shahadat (2023) demonstrate how power imbalance at the heart of the supply chain allowed some retailers to worsen the working conditions by cancelling orders, demanding discounts on old orders and forcing suppliers to agree to a lower price for new orders. These findings were supported by Islam et al (2023), who report similar unfair trading practices by large brands. Under such circumstances, it would be intriguing to investigate the role of control mechanisms, such as certifications, in protecting workers' rights in supply chains during the COVID-19 pandemic.

A number of reports (for example, KPMG, 2020) also highlight the importance of accounting and auditing for sustainability in a post-COVID world. Cho, Senn and Sobkowiak (2022) observe that the current mechanisms of sustainability reporting and accounting may be inadequate for making a meaningful impact on sustainability post-COVID. Given the unreliable nature of sustainability reporting in developing countries (Siddiqui, Mehjabeen and Stapleton, 2021), it would, therefore, be interesting to explore the changes in sustainability accounting and auditing practices in emerging economies post-COVID. Also, COVID-19 presents ample opportunities to study changes in (and behavioural impacts on) accounting teaching and learning in the context of emerging economies which are generally subject to more infrastructural constraints that may not be conducive for an online environment.

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