

RESEARCH ARTICLE

Citizen-centered financial reporting translation: The preparers' perspective

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Abstract

In recent years, the urge to make public sector organizations accountable has resulted in a wide range of citizen-centered financial reporting tools that aim to overcome the limits of traditional financial reporting. To date, the debate on these public accountability innovations has mainly focused on the reasons underpinning their adoption from the users' perspective, while how preparers affect accountability in the process of constructing such documents is empirically less investigated. By drawing on Callon's concept of translation, this paper aims to analyze how the preparers of citizens-centered financial reports perceive and translate public accountability into practice. In fact, localized translation of public accounting innovation may reveal divergences and ambiguity inherent in the public accountability principles shaped by concurring actors, events, and technologies. The research is qualitative and interpretative, through a longitudinal case study in a municipality, observing the process of construction of a citizen-centered financial reporting tool (i.e., Popular Financial Reporting—PFR). The originality of the paper lies in its contribution to the debate about how public accountability tools are translated into practice by providing evidence of the dynamics that lead an organization along the implementation path. Our findings confirm that

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the output of the process is the result of the interaction of different networks of interest. Consequently, the final document may vary consistently from the initial project and the general principles of the framework followed.

KEYWORDS

accounting innovation, popular financial reporting, public accountability, translation

1 | INTRODUCTION

The shift from New Public Management to New Public Governance is an observed trend that has renewed interest in accountability and transparency of public sector organizations (Bryson et al., 2014; Fimreite & Læg Reid, 2009). This tendency is mirrored in the diffusion of citizen-centered financial reporting tools (such as Popular Financial Reporting—PFR) that aim to overcome traditional financial reporting shortcomings (Steccolini, 2004) while improving levels of transparency and citizen participation (Biondi & Bracci, 2018; Manes-Rossi, 2019; Steccolini, 2004). It has been argued that citizen-centered financial reporting can help governments improve communication and transparency and can stimulate the participation and involvement of citizens in the democratic processes (Célérier & Cuenca Botey, 2015; Manes-Rossi et al., 2019).

Accountability is an “institutionalized practice of account-giving” (Bovens, 2005), implying a social relationship between an actor (*accountor*) and some significant others (*accountee*) toward which the former feels an obligation to inform and justify its conduct. Public accountability (Dowdle, 2017; Bovens, 2005) is often described as a situation where the public sector organization is made accountable, not only to a formal hierarchical principal but to a wider public interest (Ahrens & Ferry, 2015; Bryson et al., 2014; Mabillard & Zumofen, 2017; Steccolini, 2019). What makes it “public” is, however, not merely the set of actors identified as accountors but also the different dimensions recognized as relevant to account for, ranging from legal, procedural, and democratic dimensions to output and financial dimensions (Bryson et al., 2014; Grubnic & Cooper, 2019).

Although enhanced public accountability is often applauded and described as an important dimension of democratic institutions, the practice of achieving it has been described as problematic. Different accountability relationships (Fimreite & Læg Reid, 2009), as well as dimensions (Grubnic & Cooper, 2019), might come to compete and conflict, and even to erode trust (Heald, 2018). Or the result might just end up in “box-ticking” activities (Hood, 2010). The non-neutrality of accounting stressed by Robson (1991) and O’Neill et al. (2015) applies both to financial and non-financial reporting. This implies the possibility of displaying different realities of the same object (Hines, 1988; Kastberg & Lagström, 2019), different approaches (Arnaboldi & Palermo, 2011; Barbera et al., 2020; Ferry et al., 2017), and the production of reports in order to strategically increase legitimacy rather than strengthen accountability (Chang, 2015; Hyndman & McConville, 2018; Morin, 2016).

Still, PFRs are argued to be a core mechanism for democratic participation, allowing citizens to take an active role in interacting with the governing bodies (Biancone et al., 2016; Cohen et al., 2017; Ferry et al., 2019). Hence, the production of such reports has been described as a solution (Hyndman & McConville, 2018), while studies indicate that they oftentimes are of poor quality (Tooley & Guthrie, 2007). The effects of more engaged citizens might very well not be accentuated accountability, but rather cooptation of citizens being made coaccountable (Ahrens & Ferry, 2015). Despite these observations, the debate on PFRs has thus far mainly focused on the reasons underpinning their adoption from the users’ perspective (e.g., Biancone et al., 2016; Cohen et al., 2017) and relying on a functionalist approach (Manes-Rossi et al., 2019).

However, how preparers experience accountability in the process of constructing citizen-centered financial reporting is still empirically less investigated (Arnaboldi & Palermo, 2011; Barbera et al., 2016; Lai et al., 2018), leaving the process of preparing reports understudied and “black-boxed.” In this context, this paper aims to explore the process by which public accountability reporting, in the form of PFR, is constructed and translated into practice. Hence, the research question that drives the investigation is *How do preparers of citizen-centered reports translate public accountability principles into practice?*

To address the research question, we draw on a theoretical framework that follows and elaborates the studies on the sociology of translation (Callon, 1986; Latour, 1996; Latour, 1987) and their application to accounting change (O’Neill, McDonald, & Michael, 2015; Robson, 1991, 1992). Using the evidence collected in one in-depth case study of PFR implementation, the paper emphasizes how citizen-centered financial reports are the result of a collective process, as they are not predefined and inert but rather are actively mobilized by interested actors. Adopting this perspective, we shall here treat the adoption of citizen-centered financial reporting as a process of translation. In doing so, we answer the call made by Robson and Bottausci (2018) to further explore accounting practices as inscriptions devices in processes of translation. In fact, localized translation of accounting innovation may reveal divergences and ambiguity inherent in the public accountability principles shaped by concurring actors, events, and technologies (Robson & Bottausci, 2018).

This paper’s contribution is twofold. First, we provide an in-depth analysis of the process of translation of a citizen-centered tool. The analysis indicates the dynamic relations among the interests of actors. Public accountability means are not black-boxed elements, they are continuously reconstituted as a result of forms of negotiation, mediation, and adaptation. Second, the paper also contributes to the debate on how citizen-centered public accountability tools become a source of interest and a way for a coalition and network of actors interacting to pursue their interests. In our case, this resulted in selected accounts being produced, in order to engage and convince citizens, rather than an enhanced accountability structure being invoked. This finding mirrors results regarding other citizen-oriented initiatives, such as participatory budgeting, resulting in the cooption of citizens and the dispersion of accountability. In a sense, this is rather an inverted accountability structure.

The structure of the paper is as follows: the next section sketches the state of the art in the PFR literature. Section 3 roots the research in the theoretical framework of the sociology of translation by applying the discourse on accounting translation to the implementation of a citizen-centered public accountability tool, such as the PFR, under the preparers’ perspective. Section 4 explains the method by which the longitudinal case study is undertaken. Section 5 displays the results of the study. Section 6 develops the discussion and, finally, Section 7 draws some preliminary conclusions and implications.

2 | PRF: A LITERATURE REVIEW

The limitations of local government financial reporting as an accountability means are well debated in the literature, which led to the emergence of citizen-centered reports, named in general as PFR. The PFR is a citizen-centered report aimed at providing financial and nonfinancial information related to a governmental entity in a comprehensive and user-friendly manner (Stanley et al., 2008). The adoption of PFR is deemed to improve and facilitate the communication between governments and citizens (and stakeholders in general) (Kloby, 2009), as well as to gain legitimacy (Manes-Rossi et al., 2019).

Most of the studies, so far, researched PFR questioning its diffusion, its characteristics and adopting a descriptive and/or normative approach. As an example, Bianconi et al. (2016) and Cohen et al. (2017) conceptualized the qualitative characteristics a PFR should have to be effective and recommended the need for citizens’ engagement and participation in political life. Other studies have looked at the quality of the content of PFR (Cohen & Karatzimas, 2015; Yusuf et al., 2013), the suitability to satisfy accountability requirements (Jordan et al., 2017), as well as the communication means to be adopted (Cohen, Mamakou, & Karatzimas, 2017). The literature showed an increased diffusion in recent

years particularly in North America and Europe (Biondi & Bracci, 2018; Manes-Rossi et al., 2019), indicating how PFR is becoming a relevant accountability tool.

Further, the academic debate about PFR has mainly focused on the users' perspective. As for a few examples, Biancone et al. (2016) carried out an analysis of the PFR stakeholders' satisfaction to assess its efficiency as a tool of transparency and accountability. Focusing on a more specific aspect, Cohen et al. (2017) conducted a survey to investigate if different formats of presentation of popular reporting may have different values for users. More broadly, some scholars wondered what makes a PFR effective from a citizen's perspective (Yusuf and Jordan, 2012) and paid attention to the features and contents of the PFR in the literature and in practice (Jordan et al., 2017; Biancone et al., 2019). Again on the availability, accessibility, and readability of this document for citizens, several studies investigated the PFR practices in specific countries (Biancone, Secinaro, and Brescia, 2016; Manes-Rossi et al., 2019; Yusuf et al., 2013).

To date, little attention has been devoted to analyzing the role of the preparers involved in the construction process, although there are some exceptions. Groff et al. (2017) investigated why managers decided to prepare a PFR as well as the degree of skepticism among nonpreparers and preparers of PFRs. Barbera et al. (2016) focused both on the different actors involved in the drafting process of the document and on the end-users to understand if popular reports could improve public governance through transparency and participation. They identify a "ladder of participation," which means the capacity of the document to ensure (i) greater transparency, (ii) neutrality, (iii) enhanced participation, and (iv) impacts on decision making. Becker et al. (2014) showed the diversity of identity among public sector accountants in translating the accrual accounting principle, and the role of devices explain the differing paths among states. However, in their study, they adopted an interorganizational perspective and looked at only one actor involved in the process (e.g., public sector accountant) and its identity. More recently, Lai et al. (2018) described how the preparers' experience accountability while constructing integrated reporting. They conclude that preparers were engaged in dialogue with a wider range of stakeholders, although the financial stakeholders remained most prominent. Studies of participatory budgeting indicate that the inclusion of citizens often ends up in quite few getting involved (C  l  rier & Cuenca Botey, 2015; Kuruppu et al., 2016) and the risk of only few preparers actually dominating the process (Kuruppu et al., 2016), and that the interplay between actors over time might vary (Aleksandrov & Timoshenko, 2018).

This paper attempts to contribute to this gap in the literature, by focusing on the role of the preparers in the construction process of a PFR. The next section will describe and discuss the theoretical framework of analysis.

3 | THE THEORETICAL FRAMEWORK OF THE SOCIOLOGY OF TRANSLATION

To explain public accountability translation, it is worth understanding what "translation" is in social sciences. Indeed, while traditionally considered an interpretive activity, since the 1990s translation has started to be conceptualized as a social practice, bringing about a variety of research fields. As Zheng emphasizes, any translation process: "is inevitably bound up within social contexts because on the one hand, the act of translating is undeniably carried out by individuals in a social system; and on the other hand, the translation phenomenon is unavoidably implicated in social institutions, which greatly determine the selection, production, and distribution of translation, and, as a result, the strategies adopted in the translation itself" (Zheng, 2017: 28).

In short, we can define "translation" as the process through which different heterogeneous elements are rendered in a single entity, which comes to constitute a network. More specifically, this is a process by which actors attempt to achieve a mutually desired outcome by creating stable networks where they interact, mobilize their resources and create alliances. In fact, a process of translation happens when different "items" (i.e., objects, activities, events) are made equivalent, converting them into "inscriptions" (e.g., financial quantities, numbers) (Callon, 1986; Robson, 1992). This word "refers to all the types of transformations through which an entity becomes materialised into a sign, an archive, a document, a piece of paper, a trace" (Latour, 1999: 306).

Among the sociology of translation studies, Callon and Latour's Actor-Network Theory (ANT) has been widely adopted in the accounting field (see Justesen & Mouritsen, 2011). Within this stream of research, many scholars have questioned the role of accounting in the process of translation as an item or as an inscription. In fact, while on the one hand, accounting may become part of the taken-for-granted practices and routines, in other terms a "black-box" (Callon & Latour, 1981: 285), on the other hand, this stabilization is always temporal and an achievement that needs further support to remain stable. During the process of implementing a management device in an organization, allies must be recruited, which entails that the black box must be reopened (Rocher, 2011). This led Brusco and Quattrone (2018) to define accounting systems as "epistemic objects" (Knorr Cetina, 1997), in that their performativity leads to further openings. They are not passive traces, reflections of overarching agencies; they are powerful signs that act and cause transformations, instead (Busco & Quattrone, 2018) generating different effects on users (Cardinaels & van Veen-Dirks, 2010; Lipe & Salterio, 2000).

Accounting is not a technical process of neutral representation, it has different and conflicting roles (Robson, 1991). It has the ability to represent and translate aspects of the organization's environment into numbers. This is relevant to inscribing the organization and, in so doing, constructing a social representation of reality (Chua, 1995; Lowe & Koh, 2007). In this paper, we look at accounting as inscription and, as much, as a nonhuman actor of the process of implementing the PFR. In fact, as we will demonstrate in our discussion, inscriptions are not neutral recordings but may give different representations of reality depending on how they are constructed (O'Neill et al., 2015).

3.1 | Public accountability translation: conceptual development

The theoretical point of departure indicates the importance of scrutinizing the process of preparing reports with a focus on actors, actions, processes, and elements that facilitate stabilization. Callon and Latour's theoretical framework provides a conceptual toolkit to analyze the work of the preparers. According to ANT, to understand society, it is necessary to analyze the interaction between human and nonhuman actors, so-called "actants" (Latour, 1987, 1996, 2005). In order to do so, Callon (1980, 1986) outlines the analytical framework of the sociology of translation to describe the role played by science and technology in structuring power relationships. In his work, he identifies four moments of translation: (i) *problematization*; (ii) *interessement*; (iii) *enrolment*; (iv) *mobilization*. Although the result might be a purification (Christensen & Skaerbaek, 2010) or inscription, as in a report (Latour, 1986; Robson, 1992), the focus on the moments of translation directs our attention to the underlying process and hence provides an analytical framework.

Specifically, *problematization* is the identification of criticality and its possible solution. It involves two different steps: recognizing the actors implicated in the matter and establishing an "Obligatory Passage Point" (OPP) in the network of relationship being created (Callon, 1986). More exactly, *problematization* refers to the efforts made by one or more initiators to convince others that there is a shared problem that describes the different ways in which they all are involved. The *problematizations* also propose the correct trajectory forward to tackle the issue. Actors can be internal and external, human and nonhuman (Latour, 2005). The initiator tries to set the interassociations between the different actors as well as the agenda. In doing so, the initiator attempts to become indispensable.

Interessement is the process of assigning identified roles to the actors involved. Therefore, it is related to the construction of the interface between the various stakeholders, strengthening the links between their interests (Lowe, 1997, 2001). *Interessement* is effective if the initiators succeed in attaching other actors to the *problematization* and when all relevant actors are connected. Different devices can be used to implement this action (Callon, 1986). The central tenet of the *interessement* moment is the establishment of interest among actors to achieve a common goal as well as distancing the merging network of actors vis-a-vis other competing networks.

Enrolment is the moment in which strategies are defined to interrelate the roles of different actors, and they firmly establish an alliance. In the words of Callon (1986: 211), "To describe enrolment is thus to describe the group of multilateral negotiations, trials of strength and tricks that accompany the *interessement* and enable them to

succeed." Essentially, the enrolment aims to achieve an agreement among the stakeholders regarding their roles and interests.

Finally, *mobilization* is the method to ensure that spokespersons represent the collective. It, therefore, refers to the phase in which the initiator adopts the role of spokesperson for the alliance, and when enrolment transforms into active support (Mouritsen et al., 2001). Consequently, the mobilization moment is characterized by the emergence of a coherent identity among actors and a final agreement over the process to achieve the common goals within the network.

Adopting this framework means observing the actors as they build, consolidate and transform the network. In this analysis, what becomes central is the "translators' choice of translations as well as negotiations and decision-making that influence their choice" (Zheng, 2017: 30). The analytical framework of the sociology of translation can be adapted to different contexts, such as the process of accounting change. As one of the primary examples, Robson (1991) focusses his attention on the interrelationship between accounting and its context. Drawing from Burchell et al. (1985), the author shares the idea of "duality of accounting change," which means "the reflective and constitutive aspects of accounting's relationship to its context [...]: accounting both reflects its context and assists in constituting the context, through its accounting of the environment" (Robson, 1991: 549). This affirmation brings to the development of the concept of "arena" in which the accounting change happens, which is composed by "institutions, bodies of knowledge, economic and administrative processes, systems of norms and measurement and classification techniques" (Burchell et al., 1985: 400). This idea is relevant to this study, where the implementation of a PR is seen as an accounting change that occurs in a particular arena, such as a municipality with its citizens, public managers, politicians, regulations, and procedures.

By applying those concepts to the PFR, we look at a system of financial and nonfinancial representations or visual inscriptions. In fact, even if it is intrinsically unable to provide complete representations, given the imperfection of accounting numbers (Briers & Chua, 2001; Dambrin & Robson, 2011), it is a form of visualization that builds shared meanings and platforms of mediation to balance and tie together actors with different goals (Brusco & Quattrone, 2018). Indeed, inscriptions are capitalized to mobilize allies since they are mobile, flat, still, and of varying scales, and can be reshuffled and recombined at any time. Accounting as inscription produces what Latour calls "immutable mobiles" (Latour, 1987, 2005), which means forms of a matter that can move but at the same time can avoid distortion (Dambrin & Robson, 2011); or, in different words, "boundary objects," in that they are both flexible enough to adjust to the local needs and constraints of the different actors involved, but stable enough to preserve a common identity across space and time (Briers & Chua, 2001).

Recently, Robson and Bottausci (2018) made a call to further research to explore the constitutive and enabling power of accounting in shaping and giving visibility or explaining the process of accounting change in a specific context. In this line, our study attempts to explain the role of accounting as inscription in shaping and unfolding the process of implementing a citizen-centered reporting device in the specific context/arena.

Answering this call, and gaining insights from the outlined theoretical framework, this paper seeks to apply the discourse on accounting translation and accounting change to the process of implementing a citizen-centered public accountability tool such as the PFR. Drawing on the sociology of translation and identifying those four moments within our case study offer the potential to understand how accounting as inscription and its performativity builds chains of transformation between object, actions, technologies and numbers (Dambrin & Robson, 2011) through negotiations between the different actors enrolled, the different articulations and interpretations of the various actors, and the choices that are made along the way. This helps us to answer our research question of how preparers of citizen-centered reports translate public accountability principles into practice.

4 | METHODOLOGY: RESEARCH DESIGN AND DATA COLLECTION

The research is qualitative and interpretative. In particular, this paper builds on a longitudinal case study conducted from October 2017 to January 2019 in a municipality. Field study research allows gathering insights related to tensions and effects around the use of accounting and the different interpretations given by the actors involved (Ahrens & Dent, 1998: 5). This approach is appropriate when the aim is to look at how a certain phenomenon evolves over time, as well as the role of actors in responding to new conditions. The accounting literature recognizes the potential of field research in providing insights and illustrating accounting in practice (Ahrens & Chapman, 2007; Hopwood, 1987). Since the focus of the paper is to explore how the internal preparers of public accountability devices participate, and their attitudes towards these devices, the field study approach enabled us to observe each actor and the interests deployed closely.

The case municipality is located in the North-east of Italy, providing public services to some 130,000 inhabitants. It is organized in three divisions (Administrative division, Welfare division, and Technical division), employing some 1300 employees, with an annual budget of some €207 million.

This particular case study was selected for two main reasons. First, the municipality decided to start preparing and publishing its first PFR, in 2017. Therefore, the municipality provided us with a “critical case” in which the research questions “are brought into focus by some critical event which raises those issues to the surface in the organisation being studied” (Scapens, 2004: 262). In addition, this municipality has a tradition in paying attention to producing forms of accountability for the stakeholders, beyond the financial reporting. It regularly publishes an environmental report and a report for social care services.

The second reason for choosing the case was the accessibility of the field. The first author was granted full access to the different phases of the PFR’s development process as an external observer, as well as to the internal documentation. This represented the opportunity to observe the nuances of the actors’ positioning and interests, and the way they interacted among them and with the accounting. The closeness with the field allowed us to frame data by observing individuals’ attitudes and the development and construction of a citizen-centered public accountability tool in the making. The accessibility of the case study allowed us to purposively follow the analytical framework of the sociology of translation to describe the role played by science and technology in structuring power relationships proposed by Callon (1980, 1986). Entering the site as an external actor made it possible to follow all the phases of the PFR development, participating in each meeting of the PFR project team and other meetings related to the PFR. In our case, we adopt the vocabulary of the sociology of translation (e.g., problematization, interessement, enrolment, mobilization) and use it as a method theory (Lukka and Vinnari, 2014) to analyze and describe the empirical material. Through this methodological choice, an organizational context and its structures are rendered uncertain and disputable. We are therefore interested in revealing via the vocabulary of translation how the reality of public accountability is translated and the role of preparers.

The field study adopted a triangulation of methods by employing one-to-one semi-structured interviews, direct observations, and internal documents analysis. The primary field evidence was collected through the direct observation of 12 meetings held at the municipality head office and related to the PFR. Those meetings were fundamental to examine participants’ discussions as the project unfolded. The meetings lasted between 1 and 2 h on average. Twenty-five people participated in the meeting, including the mayor, six aldermen, three department managers, 10 service managers, and five administrative staff. The PFR project team organized the meetings in order to discuss and coordinate the development of the work plan. The meetings were held in the municipality buildings. During the meetings, we took detailed notes to capture different points of view, emerging issues and solutions, annotating participants’ actual dialogues in several instances. As participating observers of the phenomenon under study, we were in a privileged position for capturing the events but were also involved in the process of negotiation and translation of the PFR. Therefore, this article is not a pure rational description of facts, but rather a narration mediated by our own experiences during the course of the project (Chua, 1995; Arnaboldi & Azzone, 2010).

Additionally, we complemented the evidence from the meetings with one-to-one semi-structured interviews with the general manager, the finance alderman, the mayor and vice-mayor, the social-care and education alderman, the public works alderman, and three department managers. The interview protocol was based on the conceptual framework and the relative position of each actor in the network. Questions were related to the lived experience of participants and their perception and relation with both the other actants (human and nonhuman) in the different phases of the PFR construction. The interviews allowed us to get the personal views of the events and to deepen some concepts and issues raised during the meetings. The interviewees represent the key actors that were involved in the decisions related to the implementation of the PFR. The interviews lasted from 35 to 65 min, for a total of some 9 h (see Appendix for details). Most of them were recorded and transcribed. In some cases, registration was not possible, and so detailed notes were taken. In terms of documents, we had access to all preliminary drafts of the PFR, the consolidated financial reporting, internal documents, the book of municipal official statistics, and the municipality-owned company internal accounts (see Appendix for details).

These transcripts and notes were then analyzed to extract the key findings. At the first stage, all relevant outputs and findings from memos were noted, later organized under a particular theme (code). In this analysis, we constantly reworked our coding scheme/thematic analysis to theorise the process of translation and the relations' development between actants (human and non-human), as the theory prescribed. Consequently, we went back and forth between the empirical data and the theory (Ahrens & Chapman, 2007), aiming at reconstructing the overall process of translation as well as the role of the different actors and devices with a particular focus on the interviewees' narratives and how they experienced their problems with the PFR construction. For instance, we have initially created themes to understand the goals each actor was pursuing and come to an agreement that those were: to communicate financial performance in a simple and transparent way, to represent the image of the municipality, to enhance internal and external legitimacy, and to demonstrate technological skills and methodology. Finally, we paid attention to the consistency between the data sources, the data codes/themes, and the theoretical conclusions we had drawn.

5 | THE CASE STUDY ANALYSIS

In order to understand the translation process of PFR from the perspective of the preparers, it is necessary to define the context and the settings in which the events occurred.

In Italy, municipalities are considered a stronghold for democracy, delivering many relevant public services, from social care to primary education, from local security to culture, from road maintenance to economic development. More than 8000 municipalities exist, accounting for some €117 billion of total spending in 2019. Despite their social and economic relevance, their annual accounts are far from being an effective accountability means (Steccolini, 2004). The reform of the Italian public sector accounting (Decree Law 118/2011) aimed to improve the level of transparency and accountability of local authorities' accounts. Among the changes, the reform introduced the obligation for local authorities to publish a Consolidated Financial Statement (CFS). The CFS presents the financial position and performance of a group of entities controlled by a municipality, representing, in the Italian context, an innovation from the traditional financial report. Additionally, the reform urged public organizations to prepare more citizens-centered means to fulfil accountability toward the public. The Transparency Act (Decree Law 33/2013) introduced the principle of accessibility and publication of a vast amount of data and information through citizens-centered means. Although transparency is only a precondition for effective accountability (Papenfuss & Schaefer, 2010), the institutional pressures coming from the Italian legislation are towards increasing the opportunity to account to the general public. The same Decree Law 33/2013 encourages public sector organizations to provide means for effectively account for the financial results to the citizens beyond the statutory financial reports.

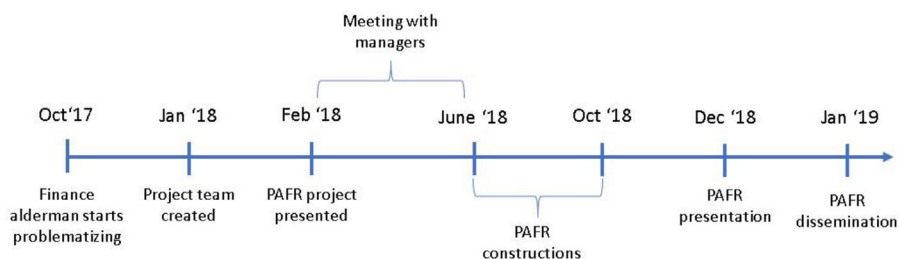


FIGURE 1 Timeline case study [Colour figure can be viewed at wileyonlinelibrary.com]

In October 2017, the finance alderman launched the initiative to prepare a CFS version directed at the citizens, following the PFR methodology to present the consolidated financial accounts. A project team was created with the responsibility for the methodological and technical choices to support the construction process. Figure 1 portrays the main events and key passage points that were followed. The project followed a top-down/bottom-up approach where the PFR project team had a guiding role, but with several moments of discussions with politicians and managers in the construction phase. In December 2018, the PFR was then released and disseminated to the internal and external stakeholders.

In the next subsection, the collected and analyzed empirical material is presented according to the translation phases of problematization, intersement, enrolment, and mobilization. We will then describe the implementation process of the PFR within the case.

5.1 | The problematization and intersement: Between political and managerial legitimation

In September 2017, the case municipality published its first CFS following the structure and contents provided by the law and the accounting principles. Soon after the publication of the CFS, the finance alderman of the city council started to reflect on the utility of the CFS and how it could have been improved in order to make it a more effective accountability tool for the citizens:

I have a finance background, but when I look at the consolidated financial report, I cannot see how it can be of any use for a regular citizen. There is much interesting information, but it is hidden by technical jargon and terms. (finance alderman)

The central element of the problematization observed in the case can be related to the general consideration that the municipality was not communicating effectively to the citizens the results obtained from financial perspectives. As underlined above, the finance alderman was very keen on showing the financial performance obtained and of which citizens were not aware:

In the past years, we managed to improve the financial position, the level of debt, without reducing the services provided or augmenting local taxation. This was done in a context of reduced transfers from the central government. (finance alderman)

In addition, the mayor was aware of the need of alternative means of accountability to give citizens an effective account of the financial results. In fact, in the previous year there was an attempt to prepare a citizens-friendly version of the budget, as the head of the mayor's Communication Office described:

Citizens are not aware of how well or badly we are performing financially, and this creates an accountability gap for them. Last year, we published a version of the annual budget in a PowerPoint presentation for the citizens. However, this is not enough; we need something more structured and effective. (communication office manager)

The above considerations support the argument in the literature of how accounting represents, in certain conditions, both the problem and the solution (Robson & Bottausci, 2018). The problematization over the need for improved external accountability was exacerbated by the coming local election, due in May 2019, creating an increased perception that there was the need to “demonstrate the work done” (mayor) and to show the “inheritance” to be left to the next council. Therefore, it is not surprising to observe that the problematization of the lack of public accountability and the need to achieve a political legitimation from the citizens were shared and discussed among the actors.

In January 2018, the finance alderman created a project team composed of administrative staff from the Finance Department and the Communication Office, co-led by the finance alderman himself and the Communication Office manager, and the researcher as an external observer. The team was in charge of preparing the implementation project of the PFR applied to the next consolidated financial reporting due to be published on September 30, 2018. The Project Team prepared several documents. Some of them were presentational documents aimed at describing what a PFR is, what its function is, and providing some best practices. Other documents were more technical, detailing standards and principles such as the GASB framework.

The project team, headed by the finance alderman, presented the project both to the city council and to the board of directors with the intended aim to internally legitimize the project and secure support. Politicians welcomed this initiative, making clear the need to pay attention to the “means of communication,” as well as on the “way results are presented,” but overall put PFR as central to increase the accountability towards the public and their legitimation. They also seemed available in taking part in the process, and in this sense being affected by this change. The board of directors however showed mixed reactions. On the one hand, they understood the reasons and the logic behind the project; on the other hand, they felt reluctant to be actively involved and that the PFR would impact on their offices, as one director commented:

I understand the motivation of the project, and I can support it. However, I do not want my offices to spend their time on that since they have none to devote. So, if you need some data, we can provide them, but then the work is yours. (public works manager)

Most managers shared the same view, giving the PFR a more political function rather than an internal and managerial role. However, the strong political support for the project made PFR an OPP, that is, it became a device placed between the different actors involved. This encouraged the enrolment of actors, each pursuing his/her own aim. For example, even though the department managers perceived the PFR as “something to be done,” they partook in the project to get an internal legitimation in the eyes of the mayor and alderman.

From this perspective, the interestment over the PFR was mixed (see Figure 2). While the finance alderman, the mayor, and the rest of the city council considered the PFR a potentially effective means by which public accountability and political legitimation can be improved, the department managers had a dual approach. On the one hand, taking part in the PFR project seemed to them to be a way to achieve internal legitimacy, in contrast to the mayor and the alderman. On the other hand, most of them were keen on limiting the active engagement and their role in the project.

The members of the PFR project team represent the remaining actor. Given their technical composition, their general objective was to implement PFR in order to guarantee a high methodological and technical rigor, based on the best available data and information. They were aware of the goals that the other actors were pursuing, and most of all that the PFR would have affected their role. The interestment of the project team members was more related to the technical curiosity of applying a new methodology and acquiring an internal technical legitimation for being able to deliver.

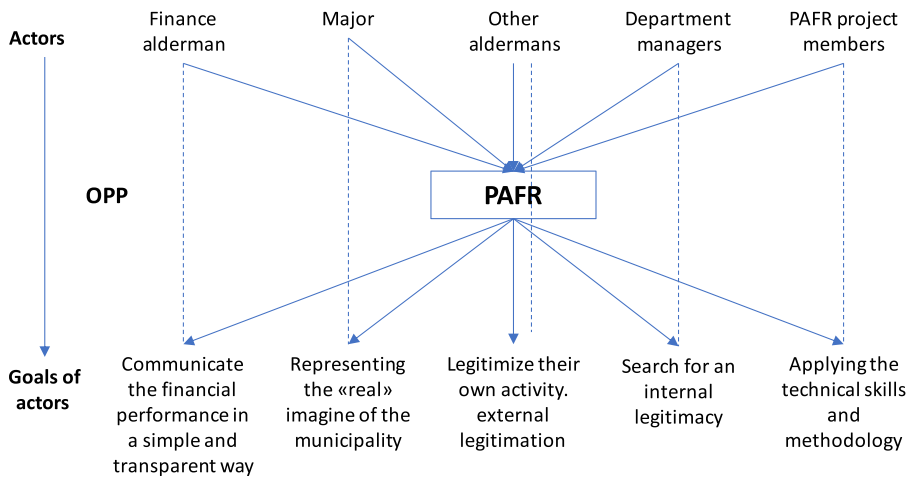


FIGURE 2 Actors' intervention and objectives [Colour figure can be viewed at wileyonlinelibrary.com]

We know we have a mere technical role, but it is important to us to do it right, and not be criticised if the PFR is not delivered. (member 3 of the PFR project team)

Some project team members were pessimistic about the lack of collaboration they could expect from other colleagues, given the department managers' reluctance to be involved.

The active involvement of our colleagues from other departments is key to the success of the project. I foresee a lot of issues from this side, and a lot of resistance from this side. (member 1 of the PFR project team)

It emerged that the political support around the PFR, while granting the interest of the actors, did not avoid the emergence of some forms of internal resistance, contestations, and conflicts among actors. As shown above, the public works manager, although interested in internal legitimacy, accepted to be involved but in a passive manner, without a convinced engagement. However, the problematization around the lack of accountability towards the citizens was effective to create a network of interests. Figure 2 shows the network of interests activated with the PFR as an OPP. The PFR became the node on which the actors' divergent interests condensed and through which their goals could be achieved.

To sum up, the problematization around PFR was centered on the perceived limitations of the CFR as an accountability means for the citizens, and the need to improve the public accountability tools adopted by the municipality. This allowed the creation of an OPP, which catalyzed the interests of different actors with differentiated goals but allowing the project development. Although with different points of view and interests, the fact that the PFR could have solved the problem was shared by both the finance alderman and the mayor, as well as by the Communication Office manager.

The actors' goals and, therefore, their interests in the project were different. If the finance alderman considered the PFR as a technical means through which the financial performance improvements could be shown and communicated to the citizens, the mayor saw it as a tool to depict a picture, the most realistic one of the municipality's finances. The other aldermen, representing the city council, were keener to consider the PFR as a tool to achieve political legitimation. Instead, the department managers appeared to be a bit more reluctant to be actively involved in the project, although they felt not in the position to oppose it. Their primary goal was to increase their internal legitimation towards the city council. Their involvement quickly appeared superficial during the first meeting, considering the PFR as something "to be done" with "the least possible effort." The actors' assessment of their interests emerged as an essential

part of the ways in which they relate to each other and related to the accounting practice. Each actor interest reflects the positioning and rationales they associate with the PFR. The PFR became an OPP, representing an interessement device by defining and fixing the interests of actors (Jeacle, 2017; Skærbæk & Thorbjørnsen, 2007)

5.2 | The enrolment and mobilization

During the interessement, the group of actions was identified within the entity. In this way, identity roles are defined and agreed upon. This does not suffice since interessement does not imply an actual engagement and interaction among the actors to transform a problem statement into consequent actions. In the enrolment phase, the set of interrelated roles are defined, attributed and accepted by all actors. Besides, given the diverging interests of the actors involved, the PFR needed to be re-opened, reconsidering its structure, contents, and means of communication. In our case study, this phase led to the organization of several meetings with the relevant council alderman, the department managers, and other managers in order to negotiate their role and contribution in the construction of the PFR. For each meeting, the project team prepared a presentation related to the PFR principles and methodology to be followed and the contribution that each actor was expected to make. These events offered the possibility to observe different reactions. From the one side, we observed the willingness to change their position and to collaborate, also contributing to changing the structure and content of the PFR project. For example, the structure of the PFR was modified by increasing the section related to non-financial indicators, such as the description of the number of services provided and their level of quality. On the other side, some managers maintained a passive role in the project. The definition of the structure and content of the PFR represented a locus for controversy between the project team and the other actors. The project team aimed at maintaining the structure and content coherent with the “black-boxed” structure that was initially foreseen and presented during the initial meetings. The first round of discussion allowed them to redefine the structure, reaching a general consensus on the PFR project, and delegating the project team to start collecting the relevant information and collating in a single document.

Then, new controversies appeared during the new round of presentation and discussion on the first draft of the PFR and the specific content in terms of descriptions, financial and nonfinancial indicators. The controversies were related to both what was made visible and what was not. Some managers, who previously had been silent, modified their neutral stance, proposing new content or contesting the existing one. For instance, during the presentation of the PFR to the managers, it was interesting to observe the attempt to reframe the document giving it a mere political function:

I do not think the PFR is a mere technical tool. It is, first of all, a document with political implications, and we need to be aware of that. (manager of municipality-owned company)

However, this view was counter-acted, particularly by the mayor, who perceived instead the need to provide “a real” account of the municipality, without hiding but explaining. For example, the 5-year trend of the local taxation revenues showed a peak in a particular year, which could have been interpreted as a policy decision of the local government; instead, it was due to a structural change imposed by the central government’s taxation reform. The financial manager and other managers proposed eliminating this information since it would have depicted an unfavorable picture of the municipality. The mayor, instead, thought that the information was needed and was relevant for the citizens, requiring an explanation for the increase of the local taxation, as he explained:

We need to portrait what really happened, without playing with data but explaining the reasons behind the increased local taxation over time. This was due to a change in central government fiscal policy, let citizens understand this! (mayor)

These controversies emerged during the meetings the project team organized with the different actors. Through this process, the relative positioning of different actors emerged, as well as an interaction between the PFR draft (non-human actor) and the other actors started with a reciprocal influence. From the one side, the PFR portrait of the municipality activated the interests of the actors, which performed an activity aimed at changing the PFR' content and overall representation.

The final moment of the translation process is mobilization. The latter involves creating a network of alliances between actors in which there is a joint agreement concerning the way forward. That is, a consensus is reached among a diverse set of actors. In this process of mobilization, a spokesperson represents and speaks for the many.

In our case study, after the initial phase of actors' involvement and enrolment, we observed a stable network with the spokesperson being the finance alderman and the supporting role of the PFR project team. With this as a starting point, the activity of final design, structuring and data collection, and writing of the PFR began. In this phase, the PFR project team completed the collection and collation of the data and started a preliminary analysis of their consistency and robustness. They also defined some principles about time and comparability. Data had to meet the criteria of being possible to reproduce every year, and allowing a 3-year time series for dynamic analysis. Data should also be comparable to similar municipalities. Once the first draft was prepared, the quantification and representation of the municipality started to emerge. This was then presented in several instances during meetings where the different actors (e.g., managers, alderman) were invited. The meetings were places of interaction and negotiations where the actors had the possibility to change the accounts represented in the PFR. Managers tended to have a more critical stance with respect to the "inscriptions" emerging from the PFR, suggesting "to pay attention to the political implications" of a number, not because it was not "correct," but for the way it could have been received by the population. As one manager put it:

We all must be aware that this document [ed. the PFR] has political implications, it is not just a simple reporting, but it is a legitimising means. Whatever the numbers are, and regardless they are correct or not. (manager of municipality-owned company)

Other managers, as well as aldermen, proposed to use "their" own inscription, contesting the data. As an example, it was initially agreed to display the trend of the n° km of bike path and to use a study published by the Italian environmental association as information source, compared with other municipalities and the Italian mean. The public works manager contested the value as his personal statistics claimed the n° of km of bike path to be much higher. The discussion about the "real" length of the bike path went on with the agreed conclusion that it was a matter of measurement criteria. Eventually, this initially agreed data were removed and substituted with the manager's own accounts, going beyond the comparability criteria defined among the PFR principle. Such events demonstrate how the influence of an actor does not necessarily reflect its role but its ability to produce an object and make sure it withstands through time. In fact, the network of interests was strong enough among the actors to let the construction of the PFR continue despite the imperfections in some of the data (Briers & Chua, 2001).

In other instances, the contribution was much more objective, suggesting ways to improve the representation and clarity of the PFR, but without contesting the reality represented. The PFR project team struggled in some situations, since the contested issues were not correct in a strictly technical perspective, as one of the members stressed:

If the resources devoted to security and safety policies are limited, why should we worry? We just need to explain why it is the case in the best way.

This led the PFR to instances of conflict and compromise, with some relevant information that was discarded; other information was inserted although of limited interest. Conflict arose mostly from collecting relevant data where the managers did not collaborate or provide consistent and robust information. For example, the section devoted to the "cost of services" initially considered the % of cost recovery for the education services (e.g., school canteen, school

transport). As the first data extract came, some education services appeared to have a cost recovery ratio well above 100%, meaning the municipality was extracting a financial surplus from them. This representation was against the law, as well as politically unacceptable. This situation led to an internal audit to understand the reason, concluding that it was due to the way the revenues were accounted for—not based on the school year but the fiscal year. The PFR imposed a rethinking of the ways accounts were taken and represented, reflecting how accounts provided in one context may be mobilized in another distant context.

The data are correct, I am sure, it is the way we account for it that it is not. But this is it, and it would take great effort to change, not sure we can do it. (education service manager)

Negotiations, and the adjustments that accompanied them, can be considered part of the translation process, affecting the equilibrium among actors. At some stage, the mayor and/or other aldermen challenged the reality being represented in the PFR. The mayor, in particular, addressed the PFR to “portray the reality” without hiding also the “negative trends,” but via explaining the reasons for it. However, as described, the actual influence of actors was not dependent on the formal role they covered but on their ability to recombine numbers and accounts in ways more aligned with their interests. This example shows how the PFR, as a nonhuman actant, affected, and was affected by, the human actors of the network, revealing the performativity dynamics of accounting numbers (Dambrin & Robson, 2011; Vosselman, 2014). The politicians and the managers started to consider the PFR accounting data as part of their interests and functional for their internal or external legitimation.

In this latter stage of PFR development, it was possible to observe the consolidation of a network of interests of the actors. Although some actors attempted to oppose or resist to the PFR development initially, the consolidation of the network of actors led to a general agreement. The role of the spokesperson (i.e., finance alderman) was central in the emergence of active support by the actors. The publication of the PFR represented the common and final goal within the network of actors.

6 | DISCUSSION

The objective of the paper was to study the process of translation of a citizen-centered public accountability tool (i.e., PFR). To summarize, the case study has shown how the process of implementing a PFR is not just a matter of technical expertise and decisions. The evidence supports the idea that the output of the process is the result of the interaction of different actors and their relation to the portrait accounts. The final version of the PFR varied consistently from the initial project and from the general principles of the framework followed (e.g., GASB). The PFR, as an accounting device, proved not to be beyond interests. Rather, the associated practices affect and are affected by the actors' assessments of their own interests (Robson & Bottausci, 2018). This was reflected in the different interactions between the actors and the PFR. The politicians seemed less concerned about the content of the PFR and its perception from stakeholders. Managers on the other hand appeared to be keener on what could be described as a window-dressing strategy or cherry-picking and/or hiding potentially relevant data. As Table 1 depicts, the actors, while linked to a common aim represented by the PFR, incorporated their own objectives, which lead to different conducts. The finance alderman, as promoter and spokesperson, acted beyond his political role and made sure the networked actors were aligned toward the final goals. Surprisingly, the mayor maintained his role and identity in the process, but without going beyond the related duties that were agreed upon. The other aldermen, instead, were more active in attempting to steer the process and, to some extent, influence the reality portrayed. Overall, they were inclined to avoid entering into formal conflicts with the spokesperson.

This finding supports the consideration that the “scale” of an actor is not “absolute” but “relative,” and “varies with the ability to produce, capture, sum-up and interpret information about other places and times” (Latour, 1986: 29). To give another example, the department managers maintained a behavior to explicitly influence their role and the output

TABLE 1 Actors' objective and conduct

Actors	Objectives	PAFR relevance	Conduct
<i>Finance alderman</i>	Communicate the financial performance in a simple and transparent way	PAFR essential element to improve public accountability	Acts as a spokesperson, acting beyond what is required
<i>Mayor</i>	Representing the «real» image of the Municipality.	PAFR as a potential tool of accountability among the others	Perform PAFR within his related duties
<i>Other alderman</i>	Legitimize their activity. External legitimation	PAFR potentially produces an altered reality	Perform PAFR-related duties to avoid conflicts with PAFR proponents
<i>Managers</i>	Search for an internal legitimacy	PAFR potentially produces an altered reality	Perform PAFR-related duties to avoid conflicts but has no fear of raising criticism
<i>PAFR Project Team</i>	Applying the technical skills and methodology	PAFR essential element to improve public accountability and improve the accounting tools	Perform PAFR-related duties within what is required.

of the process. Their search for internal legitimacy, through the most appropriate representation of the reality (or hidden reality), clearly attempted to go beyond their related duties. We could observe many instances in which managers openly criticized the work done or contested the reality represented, without providing alternative explanations. The search for an internal legitimation of their work in the eyes of the politicians was a driver of their conduct. However, they took care to not contest or block the PFR project.

This observation leads to more general reflections based on Table 1. First, the problematization, interestment, enrolment, and mobilization were triggered by the political acceptance of the PFR (Rocher, 2011). Consequently, PFR surged as an OPP where actors' objectives and interests could be composed. This observation might further our understanding of other processes of accounting and accountability changes and enhance our understanding of their outcomes. Beyond PFR, a similar reasoning can be extended in other accountability tools, such as those of integrated reporting, and/or sustainable development goals reporting. While we are observing greater interest in promoting and analyzing the diffusion of sustainability-like reports (Abhayawansa et al., 2021; Guthrie et al., 2017), little attention is devoted to the lived-experience of actors and the way accounting shapes their role and identity.

Second, accounting changes do not necessarily lead to a change in the identities of actors, as the literature sometimes argues (e.g., Skærbæk & Thorbjørnsen, 2007). In our case, each actor maintained their set of interests and objectives during the enrolment phase. As an example, the PFR project team objective was related to the attempt to apply their technical skills and contribute to the development of the project. Their conduct was in line with their role, and shared the finance alderman's view of the PFR relevance. They believed in the possibility to improve the accountability of the municipality for the citizens, but also realized that the process was affected by the mediations and compromises that the actors reached.

Overall, the results show that the process of design and construction of an accountability tool is not neutral but it is affected by the networks of actors involved and their relative role and identity in the process (Becker et al., 2014). It is also a process characterized by tensions and conflicts (open or hidden), which results in forms of mediation and adaptation (Arnaboldi & Palermo, 2011). These forms of mediation represent the objectives of the actors and the conduct they take, and overall the identity they want to assume in the network. As Burchell et al. (1985: 409) note, quoting Nietzsche, a final outcome can be "worlds apart" from initial causes or origins, as the analysis of the process of translation of PFR demonstrated. The case suggests that the translation of an accounting technology is characterized by an interplay between subjects, interests, and internal processes (Chapman et al., 2009). The translation process occurred

not because of a single actor, or process or event, but rather a broad combination of interlinked interests exerted by actors. The process, as the case study has demonstrated, is not linear nor without tensions, conflicts and forms of mediation and compromise between the emerging interests of actors. This is particularly true when accounting is implied. As shown above, the way an accounting number is calculated produced different claims of representation of reality and different ways in which actors in the network react to it. In our findings, the final representation of the PFR was not the result of a technical and neutral choice but a mediation between different “realities” actors attempted to represent.

This finding invites us to reflect upon the incompleteness of accounting representation (Busco & Quattrone, 2018; Quattrone & Hopper, 2005) and how such incompleteness fosters a continuous process for searching for new visibilities and forms of representation. In our case study, the use of accounting to reach an agreement was an exception with, instead, scrutiny and questioning as the norm, resulting in a little bit less incomplete account. The finding shows how organizational members dealt with problems of measurements, which reiterates the importance of networks when dealing with imperfect numbers (Briers & Chua, 2001; Dambrin & Robson, 2011). This resonates with previous ANT studies showing how the real world is transformed into numbers, graphs and tables as an interessement device (Chua, 1995; Lowe, 2001; Briers & Chua, 2001). Despite the problems in data collection and representation experienced in the PFR construction, the network of interests was sufficiently strong to tie the actors together in the process. Recalling Latour (1987), we argue that the accountability technologies become “real,” and the accounts they portray “facts,” when they can hold diverse interests together, and temporarily stabilize the network of actors. The described analysis has practical implication too, as standard setting boards should pay more attention to localized accountability practices, rather than pursue the definition “harmonized” formats while coping with just some selected stakeholders (Adams & Abhayawansa, 2021).

7 | CONCLUSIONS

This paper has sought to explain the construction process of a citizen-centered accountability tool (i.e., PFR) through the theoretical lens of Callon's (1986) four moments of translation. This framing supported an understanding of the process by which the PFR changed from an initiative of an individual actor (e.g., financial alderman) to an accounting device mobilizing the interests of a network of actors. It portrays the way in which the PFR comes to be viewed as the solution to the public accountability problem. It subsequently suggests how several diverse actors come together, involving the creation of alliances between actors sharing a common goal. The PFR became an interessement device, shaping the actors' view and behavior, while at the same time being affected by the interested intervention of actors in shaping a certain portrait of the reality (Chua, 1995; Lowe, 2001).

The originality of the paper lies in its contribution to the debate about how public accountability, as an accounting form, is translated into practice by providing evidence of the dynamics that lead an organization through the process of implementation of a citizen-centered report. More generally, the findings contribute to understanding the process of construction of citizen-centered public accountability tools (Manes-Rossi et al., 2019; Stanley et al., 2008). We provided an in-depth analysis of the network of interests that affected the construction of the PFR and the translation process that characterizes its implementation. In so doing, the paper also adds to the previous literature, which addressed the topic more from a functionalistic and normative point of view (Cohen & Karatzimas, 2015; Manes-Rossi et al., 2019; Yusuf et al., 2013). By observing the perspective of the PFR preparers, through the ANT lenses, we showed how there is not just a single interest involved, but many brought about by the actors involved. In addition, results show the importance of political support in processes of accounting and accountability changes (Rocher, 2011). Political support allowed the composition of actors' interest and objectives, making change possible, despite passive and explicit forms of resistance, particularly in the interessement and enrolment phases of translation. The examination of PFR from a theoretical perspective highlights the multiple actors and mechanisms, including accountability dimensions, perceptions, interests, and identity involved in the construction of PFR. As such, ANT becomes a useful lens to visualize the various actors and factors that explain the emergence of a certain form of citizen-centered reporting.

Moreover, the paper contributes to the body of literature by the way in which accounting translates its “field of objects” to financial representations (Robson, 1991: 551). The translation of public accountability practices is affected by the different or conflicting interests and objectives that the actors involved deploy (Becker et al., 2014). This will depend on the relevance given and the conduct of each actor in the process of translation. The present research elucidated the role of preparers of public accountability tools and shows the way the network of relations and the relative power/position of actors can orient the structure, content, and the process of construction of PFR. By doing this, this paper extends the literature on the preparer’s role in public accountability means (Lai et al., 2018). In the introduction, it was depicted that PFR forms part of a wider wave of reporting and accounting initiatives aiming to enhance public accountability. Although other initiatives such as participatory budgeting have received more attention, popular financial accounting is still to be explored more extensively. The observations described above indicate that our study adds to the public accountability theorizing in two ways. First, our study indicates that one driving rationale behind the work was to achieve increasing legitimacy among citizens, which is in line with studies of participatory budgeting and similar attempts to improve reporting (Chang, 2015; Hyndman & McConville, 2018; Morin, 2016), or the process of public deliberation in general (Ferry et al., 2019). Second, and this extends our first observation, the negotiated character described and the legitimizing rationality resulted in a process that can be expected to result in a cooptation of citizens who are made coaccountable (Ahrens & Ferry, 2015; Kuruppu et al., 2016; Ferry et al., 2019). In this sense, they are urged to take in and consider a selected and “promoted” dimension of the operations. This would represent what one could describe as inverted public accountability, which means that the PFR initiative was about ensuring that the principals (the citizens) were really recognizing the right dimensions of the agents’ whereabouts.

There are several implications from this study. From a practical stance, the results show that citizen-centered public accountability tools depict a reality that is affected by the way in which the actors interact among themselves and with the accounts. The role and identity of the spokesperson became central. In our case, the internal legitimacy of the finance alderman, supported by the mayor, enabled him to overcome the identities and objectives of the other actors. This finding reinforces the requirement for the involvement of external stakeholders from the beginning, in order to mediate between internal objectives and relative power relations (Manes-Rossi et al., 2019). Further, the presence or absence of compelling standards leaves the preparers room to maneuver. This is particularly relevant for citizen-centered public accountability tools, such as the PFR, that require the adaptation to the local context of standard, principles and approaches. As the case study showed, the level of adherence to the international standards (i.e., GASB) was partial since the actors’ identity, objectives, and the forms of negotiations affected the structure and content of the PFR. As the process of translation explains, whatever accounting change attempt is made, its outcome will be necessarily affected by the network of alliances and relations among actors (human and non-human). Therefore, it stresses the importance of scrutinizing the process followed, the identity of the actors involved and the way the dialogue with the stakeholder is managed, more than the presence of a standard.

Future research based on these findings may look at the way networks evolve with the presence of other actors, and particularly the role of external stakeholders who can mediate between the different objectives and the conduct that the other actors take into the translation process. Another future perspective of analysis would be the consideration of how new digital technologies (e.g., open-data, social networks) can evolve the ways in which financial data are communicated, used, and interpreted.

This paper is not without limitations. The research is based on the subjective interpretation of the preparers’ experience, although this is inherent in the methodological choices. The authors attempted to reduce the interpretation biases through continuous confrontation among the authors and with the preparers. We also decided to focus on the perspective of the preparers without neglecting the role and view of external stakeholder in this process. Future studies may include and observe the perspective of both the preparers and the users when the latter are actively engaged in the construction process. ANT, from this viewpoint, represents a fruitful framework as it transcends the organizational boundaries in observing networks.

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APPENDIX

TABLE A1 Interviewees' details

Role	N°	Duration
Major	1	'35
Vice-Major	1	'50
Social-care and education alderman	1	'65
PUBLIC WORKS ALDERMAN	1	'45
Finance alderman	2	'124
General manager	1	'55
Public works manager	1	'45
Finance manager	1	'54
Welfare manager	1	'65
Total	10	9 h

TABLE A2 Documents consulted and content

Document	Content
Consolidated financial report	Contains the financial performance of the consolidated entity according to the law
Municipality official statistical book	Contains the major economic, social, and environmental stats of the municipality and its environment
PAFR preliminary versions	Contains the drafts of the PAFR before the final version
Municipal-owned corporation financial report	Contains the financial performance of the companies owned by the municipality