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Trying to operationalise typologies of the spectacle

A literature review and a case study

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Abstract

Purpose – This paper aims to focus on building an interpretive framework for understanding accounting practices and changes, drawing on the situationist concept of the “spectacle”.

Design/methodology/approach – The paper reviews the existing accounting and management literature in light of the concept of the spectacle. The paper presents empirical illustrations of participatory budgeting as a form of the spectacle and the role of donor agencies in local government reforms in Uganda, based on interviews and observations.

Findings – It is argued that the transformational – rather than just metaphoric – dimension of the spectacle has the potential to provide a better understanding of accounting practices and their transformations in the context of ever-changing capitalism, and to further contribute to the critical accounting literature. Drawing on Debord’s work, the paper also extends one’s understanding of why donor agencies export ideas, including accounting practices and technologies.

Practical implications – The paper further enriches the possibility of critical consciousness and praxis in transforming and shaping the spectacle. By understanding the construction of the spectacle and its transformations, as Boje *et al.* argued, avenues for resistance are opened up.

Originality/review – The paper provides a perspective for the understanding of accounting changes, and it should open up avenues for further research regarding various forms of the spectacle that involve accounting techniques and practices.

Keywords Accounting, Uganda

Paper type Conceptual paper



Introduction

French “situationist” theories had an influence on various artistic and political movements during the last half of the twentieth century. Guy Debord, one of the founding members of the Situationist International, developed the concept of the “spectacle” which was intended to replace Marx’s theory of accumulation of production by a theory of an accumulation of spectacles. The concept of the spectacle, seeks to explain the development of consumer society and the continuity of capitalism. The spectacle obscures the domination of capital through a constant reification of

commodities. Debord described the idea of the spectacle as an oppressive, and often violent social control mechanism, that masquerades as a celebration of betterment by recycling pseudo-reforms, false-desires, and selective sightings of progressive evolution (Boje, 2001). Drawing on Debord's work, Boje (2001) argued that the spectacle manipulates the meaning-making processes through theatrical like events which serve the interests of powerful forms and satisfy managerial needs to disseminate a good story in the face of bad news. Critical Accounting researchers have explained how accounting plays a significant role in meaning-making and justifying reforms, as well as in controlling organizations (Catchpowle and Cooper, 1999; Miller and O'Leary, 1993; Knights and Collinson, 1987). Nevertheless, accounting researchers have rarely applied Debord's work in their studies.

While Debord's work has a widespread, international audience, his theories have not played a significant role in critical management research. Critical accounting research has been primarily labour-process oriented, even if it has relied to some extent on critical French intellectuals such as Bourdieu, or on post-modern philosophers such as Derrida, Foucault or Baudrillard. Some recent studies have imported Debord's concept of the spectacle into the field of critical management studies. Some of these works (Clark and Greatbatch, 2004; Wood, 2002) have been concerned with the soft perspective of theatrics or media and their links with management. Some others focus more on the economy (Best and Kellner, 2005; Boje and Joh, 2006) or accounting (Boje *et al.*, 2004; Gumb, 2007). Most of this literature is based on Debord's *Society of the Spectacle* (Debord, 1967), in which two types of spectacle were introduced: the "concentrated" and the "diffused". In Comments, Debord (1988) also introduced the "integrated" form of the spectacle. Best and Kellner (2001) proposed a fourth form – the "megaspectacle" – while others have highlighted the "interactive" or "virtual" forms of the spectacle.

The present article introduces the concept of the spectacle as an interpretative framework for accounting research. The paper uses empirical illustrations from the way in which donor agencies[1] have imposed a particular form of accounting technology on local governments in some of the poorest countries in the world, such as Uganda. The paper further enriches the possibility of critical consciousness and praxis in order to engender an ability to shape and transform the spectacle. A greater understanding of the idea of the spectacle may also create new avenues for resistance (Boje *et al.*, 2004).

The paper is divided into several sections. The first section examines the main concepts of the situationist theory: the situation and the spectacle, followed by discussions of the typologies of the spectacle. The next section presents a literature review highlighting the application of the spectacle in understanding management and accounting issues, followed by a section on research methods. The Ugandan context and a case study of participatory budgeting are presented next. The discussion section focuses on spectacular effects on two dimensions: metaphoric and transformational. This section shows how participatory budgeting, as promoted by donor agencies in Uganda, might be seen as a passage from one form of the spectacle to another. Concluding remarks follow in the final section.

Situationist concepts

To understand the main features of the situationist[2] movement, it is necessary to return briefly to its origins. In the late 1950s, the Lettrist movement in the arts was

transformed into the Situationist movement, based on the concept of “constructed situations”[3]. Constructed situations constituted a reification of everyday life beyond the domination of the commodity, through *détournement*, *dérive* and a will to re-appropriate one’s environment. Politically, the Situationists adopted a Marxist stance, especially the theory of the Fetishism of Commodities. The concept of the constructed situation was inspired by Sartre’s existentialism and even more by the neo-Marxist Lefebvre, who theorised the necessary transformation of everyday life and urbanism.

In the early situationist writings, the spectacle and the situation held a status of binomial opposition. The creation of constructed situations was a way to fight against the omnipresence of the spectacle in everyday life (Vaneigem, 1967). Thus, the concept of the spectacle was a combination of an artistic trend involving radical activism and a theoretical critique of society. Debord’s (1967) initial work distinguished between various forms of the spectacle and highlighted their changing natures, i.e. the transformational aspects of the spectacle.

Table I summarises how various forms of the spectacle are constituted in changing contexts and are manifested in symbols in our socio-political lives. This synthesis was inspired by Debord but it is also based on the interpretation of the authors[4]. The first form of the spectacle is the concentrated form, which is found in dictatorships; it is essentially propaganda. This form of the spectacle has existed throughout history, but the development of mass media in the 1920s (radio, motion pictures, and later television) allowed a greater degree of intensity in spectacular manifestations. Hitler and Stalin can be considered to be pure figures of this type. The second form of the spectacle, the diffuse form, is more subtle; it is based on seduction. An example of the

Form of the spectacle	Context	Symbols	Accounting symbols
Concentrated	Dictatorship – Personality cult Oppression – Worship	George Orwell’s 1984 Stalin	Fiscal rules Top-down budgetary allocation
Diffuse	Marketing – Communication Mass seduction	Aldous Huxley Coca-Cola	Managerial notion of profitability, efficiency, incentive systems (agency theory) Management by objectives
Integrated	IT systems – Modern bureaucracy Networks	Minority report Berlusconi Noriega	International Accounting Standard, ERPs, Balanced Scorecard frameworks, participatory budgeting, open-book accounting, accounting of everything Sarbanes Oxley Act PCAOB
Megaspectacles (and/or media spectacle) Interactive	Crises – War – State intervention Internet – Social networks – Virtual realities	Post-Enron regulation Iraq war Reality TV shows Facebook, Second Life	Electronic data Interchange, Linden dollar accounting On-line Stock Exchange XBRL

Table I.
Typologies of the
spectacle: a synthesis

diffuse form is the American way of life and its expansion all over the world, which is “accompanied by an abundance of commodities” (Debord, 1967, § 64). This form of the spectacle tends to obscure reality, especially those aspects of reality concerning production and labour. It is the realm of marketing, communication, advertising and mass entertainment.

The integrated form of the spectacle, introduced by Debord (1988) in his *Comments*, holds a central role in his theory; it combines the two former forms. According to Boje *et al.* (2004, p. 755), “the more seamless the integration of concentrated and diffused spectacles, the more the resistance to corporate hegemony is seemingly futile”. Debord considers France and Italy as the models of this tendency, with these countries combining commodity fetishism and the neo-Stalinist trade-unionism of pseudo contesting. The integrated spectacle is the realm of global capitalism based on an invisible trade-off which maintains the status quo. It symbolises the more pessimistic phase of Debord’s reflection: whereas his earlier work (Debord, 1967) was based on enlightenment will, his later work (Debord, 1988) reflected a more fatalist mindset. The integration of the two previous forms strengthened the idea of the spectacle through the absorption of various types of criticism. Debord (1988) argued that the integrated spectacle is characterized by the combined effect of five principal features: incessant technological renewal; integration of state and economy; generalized secrecy; permanent lies; and an eternal present. Every attempt to challenge the established order is diluted by the spectacular frame. Thus, the Debordian perspective joined that of Baudrillard, who developed a political economy of the sign (Baudrillard, 1981, 1983, 1993, 1995). Seen in this way, Baudrillard’s concept of hyperreality is concerned with the spectacle once it has superseded reality.

It is important to distinguish between the concept of the spectacle from similar concepts like ideology, symbol, sign, or image. *Ideology*, as defined by various theorists, pre-existed the spectacle, with the spectacle being a way to translate an ideology into a sign. Debord’s theory is often seen as an anti-communist stance because it frequently addressed Stalinist forms of domination. Whereas, authors like Baudrillard or Boorstin (1961) addressed the way that society is affected by diverse forms of “signs”, their approaches tended to describe the outputs of the spectacle rather than its process[5]. Baudrillard investigated the political economy of the sign (Baudrillard, 1981) and symbolic exchange (Baudrillard, 1993), which are practices that are the consequences of the spectacular machinery. What Debord addressed were the processes involved in this machinery, which were bureaucratic in both the concentrated and the diffuse forms of the spectacle. The integrated form was not just an assemblage of symbols and signs, but an industrial and systematic sign production process. Ceremonies and rituals, even those in everyday life situations may be seen as spectacles, but a distinction must be made between spectacles as commodities and the spectacular mode of production. The latter not only produces images, but organizes and schedules time as a commodity (see Debord’s (1967) chapter on spectacular time). Thus, as Best and Kellner (2001) argue, Debord may be preferred to Baudrillard for applications in management and accounting research. However, such potential application requires the use of Debord’s typology with the spectacle itself being more than a metaphor. The transformation from one type of spectacle to another helps to achieve a better understanding of activities in management settings.

Best and Kellner (2001) identify a fourth form of the spectacle, the megaspectacle, following the implosion of the first three forms. An example would be final months of the year 2001, when the Enron collapse occurred concomitantly with the events of 9/11:

The “tragedy” of the megaspectacle is that while the mighty are brought down, so are the livelihoods and pensions of countless stakeholders, while the underlying dynamic of spectacle remains undisturbed (Boje *et al.*, 2004).

Best and Kellner (2001) also suggest another form of the spectacle, which relates to the cyber-world and the increased interactive capabilities it offers. The “interactive” spectacle involves the participation of the formerly passive spectator in the show. It is most noticeable when television and radio programs resort to using the audience as co-presenters, when pseudo-participation surveys enhance a sense of democracy, and when there is a sense of participating through the Internet and the world wide web. O’Neill (2005, p. 149) concludes that “a large proportion of virtual environments cannot help but alienate their users”. In a recent reflection on the “digital situationist,” O’Neill (2008) defends a more optimistic point of view: the interactive spectacle driven by the internet allows new *dérive* and *détournement* practices that were difficult to contemplate in former media. Even if it can be argued that the interactive form is an integrated form based on new technologies (Compton and Comor, 2007), in Table I we present a synthesis which includes it as a specific form of the spectacle along with the four others.

Table I also points out some possible implications of various forms of the spectacle on accounting practices. This analysis may be useful for analysis and increased understanding, and for promoting dialogue and future research, but it is not definitive. Debord’s explanations of the transformations of spectacles provide a dialectic explanation of changes in the nature of accounting practices at different stages of capitalism. This opens up the scope of future research to study accounting practices in various forms of the spectacle. We do not attempt to examine all the forms of the spectacle and their associated accounting practices. Rather, the paper seeks to integrate the metaphorical and transformational aspects of the spectacle with the prior accounting literature and the case study evidence. Debord (1967, 1988) did not explicitly study accounting; however, a few researchers have applied the concept of the spectacle to accounting and management issues, but primarily metaphorically. These are discussed in the following section.

The concept of the spectacle in the management and accounting literature

While Debord and his associates have had a significant influence on several social and cultural movements during the second half of the twentieth century[6], their impact has been less obvious in the management field. A few authors in the critical/interpretative area of accounting research have relied on the concept of the situation and/or the spectacle. For example, there is Clark and Greatbatch’s (2004) study of the editorial production process of management best-sellers. The authors refer both to Boorstin and Debord with respect to a metaphoric “image-spectacle” as a device for producing management fashions. Cultural or psychological studies also exist: Hussey (2001) discussed the situationist influence on British “subversive” pop groups like the Sex Pistols or the Clash, while Carr and Lapp (2007) evoke the metaphor of the spectacle for

a theoretical study on stimulus entrapment. The laziness of the spectator is described as follows:

While we might be a spectator in our own life-world, the hyper-attentiveness is fed by the “need” for the immediacy of stimulus to fill the emptiness/deadness within (Carr and Lapp, 2007, p. 14).

There is a particular focus on the idea of spectacular time as developed by Debord. Another extension of the concept of the spectacle is found in Beller (2006), in which he presents the “cinematic mode of production” as the structuring mechanism of modern societies. Thus, the spectacle can be cinematic, digital or virtual. Regardless of the mode of production, the spectacular scheme is a metaphor for hypermodernity or hyper-reality. While often theoretical and conceptual, such works are of concern to the management sciences when they highlight the attention and perception skills that are necessary for understanding management discourse (Styhre, 2008).

Closer to issues that are of concern to management, some researchers have borrowed the concept of the situation as a way to challenge the domination of the spectacle. For example, “team builders” may use theatrics and brainstorming to improve management processes. This reflects a shift from a concentrated form of the spectacle to a more participative one, without any critical intent. According to Boje (2001), Bakhtin’s (1981) conception of the “carnavalesque” is useful when it comes to promoting a resistance strategy. He points out several contexts where the carnival offers opportunities to create situations to challenge the global spectacle by mimicking and parodying its worst aspects: e-carnivals, “hacktivism”, street theatre, anti-sweatshop movements etc. In a certain way, this suggests a confrontation between two spectacular forms: the dominant one, based on mass communication produced by corporations and nation states, versus the resistant one, which reveals injustice through *détournement* techniques, such as cyber-activism or street parades. The latter attempts can be seen as ways of creating situations. Such a conception recalls Gorz (2003) who designed a critical theory of an economy where tangible production is replaced by intangibles. Gorz (2003) highlights the economic dangers of such tendencies through their role in producing speculative bubbles or because of new kind of monopoly rents. He also discusses the problematic social consequences linked with the extension of patents and the extension of consumer mentality. Furthermore, Gorz (2003) evokes several resistance tendencies in opposition to this capitalist frame such as: anti-consumerism, free software, web hacking, anti-growth movements, political ecology and opposition to genome patenting. Thus, not only protest movements but also figures such as Naomi Klein or Jeremy Rifkin construct their opposition to spectacle rather than to capital. Even if it can be argued that such tendencies are part of the integrated spectacle, it demonstrates the influence of situationist ideas on both corporate and public administration criticisms.

When it comes to accounting, the influence of Debord becomes relatively rare. Gumb (2007) demonstrated how the idea of the spectacle can be applied to explain the nature of disclosures about internal control. He argued that “the ‘spectacle-based theories’ went further than a simple recognition of representations and mythic themes in management. As the image outpaced reality (Boorstin), the spectacle outpaced the situation (Debord) and the map replaced the territory (Baudrillard)”. Having portrayed recent accounting history as a dialectic between spectacular and counter-spectacular

trends, Gumb (2006) illustrated how disclosures about internal control hide more than they show, which is the nature of the spectacle. Downs and Carr (2003) have applied a similar framework to another post mortem analysis: the Consolidated Freightways bankruptcy in September 2002. They use a theatrics-based exploration of the management/labour dichotomy. They explore the centralization versus decentralization debate, and the virtues of participation: "One of the morals of this story is: Participate. Apathy leads to corruption and autocracy" (p. 19). These references to Debord may be seen as allusions or metaphors. That metaphoric conception of the spectacle is similar to the evocation of symbols, representations, images or simulacra. Being probably the most achieved theorist in this trend, Baudrillard inspired work in the accounting area with his concept of hyperreality (Macintosh *et al.*, 2000; Lowe, 2004; Graham, 2008). As Best and Kellner (1997, p. 95) argue, "Jean Baudrillard was deeply influenced by Debord and the Situationists", from whom he borrowed at least the metaphor of the map and the territory: "The spectacle is the map of this new world, a map which covers precisely its territory" (Debord, 1967, § 31). The alleged role of IFRS/IAS standards in the worldwide financial crisis, anticipated by Boyer (2007), is an illustration of a context where "fair value" based representation becomes the map which influences the territory. The role of rating agencies can be viewed in a similar way (Kuhner, 2001).

Thus, the spectacle as a metaphor underpins certain interpretations of accounting by shedding light on its critical aspects. Instead of the classical labour process theory to highlight accounting history, a situationist or spectacular conception suggests a more modern – if not postmodern – interpretation. In this way, we follow Boje *et al.* (2004, p. 769) in their conclusion:

We see that Debord's *Society of the Spectacle* can show us how a theatrically enacted corporate facade fosters spectator passivity until it erupts into a megaspectacle and the corporate facade collapses from its own weight.

Drawing on the metaphoric conception of the spectacle, we would like to examine the reforms such as the participatory budgeting process including the budget conference in Uganda. Does the participatory budgeting process produce theatre-like events, as proposed in Boje (2001) and Downs and Carr's (2003) work, to serve the interests of powerful forms and satisfy managerial needs to disseminate a good story? We would like to explore whether and how the spectacular nature of imported accounting technologies transforms the participants into spectators and contributes to modes of exercising power in the Ugandan case.

Generally, previous management and accounting studies have applied Debord's concept of the spectacle in a limited way, ignoring the transformational nature of the spectacle. Thus, we further seek to demonstrate, similar to Boje *et al.* (2004), that a spectacle is more than a metaphor. Like capitalism, the society of the spectacle shows a remarkable ability to change its shape, to recycle situations in images, and to strengthen by recycling its own critique. In a longitudinal/historical perspective, such a conception might represent a relevant theoretical motor for a rereading of accounting's influence. Here, we exploit the transformational nature of the spectacle in order to understand the imposition of participatory budgeting in Ugandan local governments by donor agencies. The literature on colonies and donor agencies indicates how accounting technology have been used to shape distant countries (Neu *et al.*, 2002), how

the accounting language and its technical features were used to rationalise the World Bank's intentions of privatization (Craig and Amernic, 2004), and how the World Bank's lending operations to the Ghanaian public sector utilised accounting techniques in masking, legitimising and justifying an exploitative relationship between the World Bank and the Volta River Authority (Rahaman *et al.*, 2004). Similarly, Uddin and Hopper (2001, 2003) studied donor agencies' efforts at improving management control systems, accountability and transparency in less developed countries. However, only rarely have accounting studies paid attention to the relationships between global capitalism and donor agencies, especially with respect to how these agencies export ideas and how accounting technologies, such as participatory budgeting, play a role in integrating poorer countries into the Western world.

We believe that an understanding of both the metaphoric and transformational effects of the spectacle in Western and less developed countries will provide insights into the role of donor agencies and their particular fascination with accounting technologies. In particular, the metaphoric conception of the spectacle will help us understand the impact of the integrated spectacular project, such as the participatory budgeting process, on key stakeholders. The transformational dimension of the spectacle will enable us to locate the donor agencies and their intended accounting reforms within the global frame of the spectacle and the spectacular mode of production. Both the dimensions of the spectacle are explored through the case study following the research method section.

Research methods

This case study is part of a larger project on local government reforms in less developed countries. Uganda is an appropriate site of study because of its long established links with donor agency-driven reforms. We chose Kampala district in Uganda as this is one of the largest local governments in Uganda in terms of scope and level of financing. The district covers the capital city of Uganda and consists of five divisions, which are equivalent to sub counties. This research employed a data triangulation approach to explore the participatory budgeting process. The triangulation was based on analyses of official documents, semi-structured interviews and observations in relation to participatory budgeting practices in Kampala district in Uganda.

Official documents from the Ugandan local governments and donor agencies were accessed and analysed to generate insights into the adoption of participatory budgeting in local governments in Uganda, including Kampala district. The documents included project agreement documents from the donor agencies and legal instruments in relation to the decentralisation policy formulated by the government of Uganda. The documentary evidence provided the necessary background for the semi-structured interviews that were carried out with various officials, including representatives of donor agencies in Uganda and central government and local government officials in Kampala district.

A total of 37 semi-structured interviews that lasted between 1.5 to 2 hours were conducted with various officials, including central government officials, particularly those that spearheaded the reforms in the local governments in Uganda between 1993 and 2005; officials in Kampala district; and representatives of DANIDA and the World Bank in Uganda. The choice of DANIDA and the World Bank was made because these

were the key donor agencies that initially supported the decentralisation processes in local governments in Uganda, including Kampala district. In addition, the study sought the opinions of local politicians and the public of their influence on participatory budgeting in their local governments in Kampala district. Furthermore, in order to generate wider understanding of how the budget conferences are carried out, one of the authors observed the proceedings of four budget conferences in Kampala district. One of the authors also attended four council meetings organised by the Kampala District Council. The data obtained were analysed to obtain insights into how the process and dynamics of participatory budgeting could be construed as a spectacular activity whose main purpose is not to encourage participation but contribute to the modes of production of the spectacle in order to exercise power in local governments in Uganda.

Spectacles, Uganda and budgeting reforms

Before the British presence, the country of Uganda consisted of a number of independent kingdoms/states of different sizes and with varying degrees of military strength (Gartrell, 1983). Uganda came into being under the British Protectorate System in 1894. The socio-economic system established in Uganda by the British served to protect imperialist interests and the status of Ugandan chiefs/kings (Hopkins, 1968; Kasozi, 1994). In 1903, the British introduced the growing of cotton as a way of providing a cheap and reliable source of raw material for the Manchester textile industry. Cotton imports to Britain from the USA had been severely reduced due to the American Civil War (Mamdan, 1983). The introduction of cotton growing represented a concentrated form of the spectacle, in that commodity production existed only to serve the British imperialists and the Ugandan kings.

In 1962, the independence of Uganda put an end to British Imperial rule. Local kingship continued through power sharing between the prime minister and the kings of the several states of Uganda[7]. In a bid to give all kingdoms/states a certain degree of power to run their own affairs, the first constitution of Uganda established a partially decentralised government, leaving the central government to concentrate on foreign affairs, the military and other central services. In 1967, constitutional changes shifted power from the kingdoms and districts to the central government, paving the way for state capitalism, characterised by highly centralised and bureaucratic systems of governance (Bigsten, 2000). The government portrayed this change as an attempt to bring about the equitable economic development of the country (Golooba-Mutebi, 1999; Lind and Cappon, 2001). It was in fact similar to socialist and communist regimes in Europe and elsewhere. Debord identified these types of regimes as concentrated spectacles, where economic and political activities are designed to maintain the party/king in power[8]. Opposition parties, as in other concentrated spectacles, were oppressed and crushed (Golooba-Mutebi, 1999). As Debord argued, this form of the spectacle is inherently unstable because it restricts political choices and restrains the production of commodities. In Uganda, centralisation produced a politicisation of local administration, affecting local revenues and limiting financial resources for local governments (Birungi *et al.*, 2000). Similar to other less developed countries, unstable politics and economic crises paved the way for military leaders to form their own regime in Uganda.

One of the most brutal regimes was established by Idi Amin[9] in 1971. The government deteriorated as a regime of terror and state-inspired violence was ushered into Uganda's politics (Kannyo, 2004). The country was left almost devoid of institutions[10]. The subsequent governments that took over political power from Idi Amin did very little to restore "good governance" in Uganda, because they were involved in civil wars that had serious repercussions for the socio-economic infrastructure of the country.

In 1986, the National Resistance Army captured state power through a protracted war (1980-1986) that left almost all state institutions in anarchy. Its political arm, known as the National Resistance Movement (hereafter NRM), banned all political activities and established a "no-party" form of government, termed the "Movement System", which claimed to be all-embracing, inclusive and broad-based (Uganda, 1995[11]; Bratton *et al.*, 2000; Opolot, 2004) in the sense that it was not based on any political affiliation (see also Ssenkumba, 2003). Commentators maintained that the NRM government was able to capture the loyalty of the Ugandan people partly due to the continued repression of successive military governments (Ssenkumba, 2003). In Debordian terms, the Ugandan people were able to create their own situation only to be captured by the NRM government at a later point. The NRM government proclaimed a Ten-Point Programme, which was based on socialist ideologies and fashioned after Marxist liberation organisations (Flanary and Watt, 1999). However, many of the ideas contained in the Ten-Point Programme fell into obscurity after failing to solve the country's basic socio-economic problems (Onyango-Obbo, 2001).

In 1987, the NRM government agreed to abide by certain IMF procedures and undertook a series of economic recovery programmes (Atingi-Ego and Sebudde, 2004) to rebuild the country's economic and social systems. The government moved towards a multi-party system. In effect, the threats to economic survival forced the Ugandan government to adopt the economic regimes of the IMF and thereby to move towards the global frame of the spectacle.

Local government reforms and budgeting: the role of donor agencies

Debord's (1988) later work argued that the integrated spectacle is almost inevitable at this stage of capitalistic development. The diffused spectacles in Western countries needed to be integrated with each other if they were to continue to exist nationally and globally. This requires the diffusion of ideas beyond geographical location in order to colonise distant populations with or without waging war, and to ensure the movement of capital and commodities (Burawoy, 2000). Donor agencies, equipped with the necessary accounting tools, play an important role in carrying out this effort (Neu and Ocampo, 2007). This involvement by donor agencies has been apparent in the Ugandan case as well as in other poor countries (Hopper *et al.*, 2009). The issues raised by this involvement are discussed below in the context of local government reforms and budgeting.

One of the objectives of the Ten-Point Programme ushered in by the NRM government after the seizure of political power in Uganda in 1986, was to create a local government system based on the democratic participation of local communities, to "take charge of their destiny through local institutions of self-governance and resource mobilisation" (Nielsen, 1996, p. 2). This was to be achieved through decentralisation processes in local governments (Uganda, 1995, 2005). Resistance Committees[12],

created by the NRM government, were identified as a major vehicle to achieve power devolution at the local level. However, their use required technical and financial assistance from the donor agencies.

Danish International Development Agency (DANIDA) put forward their proposal entitled “good governance” to finance the reforms for Uganda in a manner similar to local government reforms carried out in Denmark. Denmark had already institutionalised the decentralisation process in its local governance system. A team of officials from the Ugandan Ministry of Local Government visited Denmark to study the decentralisation process and subsequently invited DANIDA to implement the reforms. An interviewee from DANIDA indicated that:

The nature and extent of the decentralisation reforms in Uganda and its associated practices, such as budgeting and budgetary controls, have been evolving over time. They have been influenced by borrowing ideas based on international experience. DANIDA has been instrumental in shaping the decentralisation process, including best practices, in Uganda. Technical advisors from Denmark were used to shape the decentralisation process based on the Danish experience. DANIDA wanted to use their systems based on the Danish experience.

Thus, the NRM government’s local government reforms were replaced by the “good governance” framework based on the Danish experience (Uganda, 1995). Decentralisation with political devolution and associated budgeting rules were subsequently introduced in Uganda. The notion of participatory budgeting became an important tool for realising good governance, similar to what was happening in Denmark during the same period.

The successful export of Danish “good governance” was completed through the establishment of the Decentralisation Secretariat in 1992. The Ugandan government’s purported satisfaction with the Danish structure and practices of local government, may have been a deliberate move to solicit funding from DANIDA. It was already six years since the NRM government had taken power and they were yet to deliver on their promises. Economic logic coupled with the political survival of the NRM government may have forced the Ugandan powers to adopt the Danish idea of local government.

The NRM government sought additional finance from other donor agencies in order to operationalise the reform of local governments. In 1999, the World Bank, under the first Local Government Development Programme (LGDP I), financed local government reforms, particularly in the Kampala district. However, the major focus was to export “best practices” to improve internal financial management and budgetary processes within local governments (World Bank, 1999). This was intended to complement the “good governance” practices that already existed in the form of participatory budgeting at the macro level. The project sought to strengthen the role of technical staff to undertake responsibilities. Similarly, in 2003, the World Bank, along with other donors, such as DANIDA and Irish Aid, contributed resources for the second Local Government Development Programme (LGDP II). This was to support the “good governance” strategies of local governments by providing grants to be allocated to projects identified through participatory approaches (see World Bank, 2003; MoLG, 2003). In addition, LGPD II provided resources to local governments under the component of capacity-building grants to support the diffusion of “best practices”, including participatory budgeting.

The participatory budgeting process

The participatory budgeting process has three phases: preparation, formulation and finalisation (see Table II).

The preparatory phase involves the central government setting up budgetary guidelines and restrictions for the local governments. The Ministry of Finance, Planning and Economic Development (MoFPED) and the Local Government Budget Committee[13] are the major players in this phase. The MoFPED takes the responsibility for disseminating policies, guidelines and budget ceilings to local governments. Thus, the acceptance of the local government budget by the central government depends, *inter alia*, on compliance with the national policies and guidelines. The district councils, such as the Kampala district, also called Higher Local Governments, then communicate the budget ceilings (the expected share of grants from the central government), nationally agreed priorities and sector policies and guidelines to divisions or sub-county councils (Lower Local Governments).

Schedule	Key process	Main actors	Phases
September	Setting the rules, conditions and flexibility of the subsequent planning and budgetary process	Central Government, Local Government Budgeting Committee	Preparatory phases
October	Agreeing on the national priorities and inter-sector allocation and disseminating sector policies and guidelines Providing budget ceilings for recurrent and development budgets to the local governments	Central Government, MoFPED (Ministry of Finance, Planning and Economic Development) and other line ministries	Preparatory phases
November	Formulating the draft budget, consultations within the council	Heads of the Department, District Council	Formulation phases
December	Political consultations, meeting with political representatives and holding budget conferences	Executive Committee and Management Committee, District Council	Formulation phases
December	Reviewing the budget	District Council, Budget Desk, TPC (Technical Planning Committee) and Executive Committee	Formulation phases
January-May	Reviewing the budget with national priorities, guidelines and ceilings	Central Government	Formulation phases
May	Sending draft budget to the local government	Central Government, Budget Desk	Formulation phases
May to early June	Reviewing the budgets, consultations with the political representatives	District Council, committee meetings, sector and executive committees	Finalisation phases
On or before 15 June	Reading and approval of the budget and work plan	District Council	Finalisation phases
Before 30 June	Signing of the approved revenue and expenditure estimates	Chairperson of Council	Finalisation phases
On 30 June	Publishing the budget	District Council	Finalisation phases

Table II.
Participatory budgeting
schedule

National priorities, guidelines and budget ceilings set by the central government have a significant influence on the resources made available to the local government. For example, financial resources available for participatory budgeting in local governments seem to be limited only to some unconditional local development grants and locally generated revenues (if any). Many local governments, especially the smaller ones exhaust their unconditional funds by paying staff costs, overhead costs (electricity for the street lights etc.), councillors' allowances and emoluments and costs towards arranging meetings with elected officials and the general public. For instance, Kampala district receives about 90 per cent of its grants from the central government in the form of conditional grants. This limits the extent to which the district can undertake participatory budgeting. Furthermore, it is widely believed that the central government's politicians use allocative authority (over grants) to influence the decision-making processes in local governments. The central government's political influence even extends to local revenue generation projects[14], which constitute the primary source of revenue for participatory budgeting. The observed influence of central government and politicians was also underlined by a key official in a speech during a budget conference held on 16 March 2007.

The preparatory phase of participatory budgeting is followed by the formulation and finalisation phases, which involve consultations with various stakeholders, such as elected councillors, the general public and administrators at the local government level. For effective consultations, two governance structures were created at local government level: political and technical. The political structure is analogous to the Board of Directors in a private company, with the role of enhancing representational participation in decision making in the formulation and approval of council policies including budgeting through elected councillors. On the other hand, the technical structure consists of a team of technical bureaucrats who are responsible for the implementation of the councils' policies.

At the technical level, two committees are formed to enhance participation at various levels within the administrative structure of the council. The management committee (consisting of heads of department) and the Technical Planning Committee[15] are supposed to hold meetings at regular intervals to prepare and finalise the budget. These meetings are seen as important to promote participation. The role of these committees is crucial in considering ideas not only from the administrators, but also from the political participants. Nevertheless, many interviewees (local government officials) raised their own concerns about full inclusion and participation. The interviews and observations of council meetings clearly revealed that the power of Town Clerk (the CEO of the local council) and the Director of Finance cause these committees to be ineffective. Officially, these committees are intended to be the centre of consultations and participation for administrators. In reality, the Town Clerk and the Director of Finance finalise the budget document after the budget conference and political consultations. Many respondents among local government officials claimed to have no influence on the final outcome of the budgetary process.

At the political level, the Executive Committee (consisting of political representatives and administrators but chaired by a political representative) of the local government are expected to commence their participation in the budget policy formulation by identifying the sector priorities and reviewing the three-year rolling

development plan and the needs and priorities that arise from these. The elected councillors at divisional and district levels are expected to take active roles in the budgeting processes of their respective councils. They are supposed to gather development needs and priorities from their constituencies and forward them to the divisions and the district for consideration. Local government officials indicated that the politicians have significant roles to play in the approval of the development plans and annual budgets. However, the participant observation of the executive committee meetings in Kampala district council indicated the inability of the councillors to influence the budget document effectively. This was partly because the district council has limited scope to implement budget due to restrictions imposed by the central government and various budgetary guidelines. This was also due to councillors' apparent lack of understanding of the budgeting process and technicalities of the budget document itself. For example, a number of interviewees reported that some politicians lacked adequate skills and knowledge to analyse and interpret budgeting documents. On a similar note, participant observations and newspaper stories revealed that councillors simply do not have the necessary literacy and numeracy skills or the time to read the long budget documents (*The Daily Monitor*, 2007). Capacity building grants can be used, in which case councillors are expected to benefit in terms of induction courses to acquaint themselves with their expected roles in decision-making. Although the three-day training course may well be insufficient to expand knowledge on budgeting for councillors, it has proved to be significant in creating a propaganda impact.

Nevertheless, the political participation was completed via the budget conference, which has a significant propaganda impact on wider stakeholders including elected councillors. For the chief administrators of the local government, the budget conference is crucial because it provides the necessary political stamp on the budgetary process. This is discussed below.

Budget conference as a spectacular tool

In order to widen participation beyond elected local councillors and administrators, local governments are required to organise budget conferences. Budget conferences target a much wider range of stakeholders, including politicians (local and national), contractors, opinion leaders (community leaders), representatives from NGOs and other invited guests. The purpose of the budget conference, as highlighted in the legal documents, is twofold. In the first instance, it should serve as a forum for rendering accountability to the stakeholders. The administrative staff are expected to review the previous performance, revealing the achievements made and the challenges encountered and suggesting strategies to improve performance. Second, the budget conference should provide an opportunity for the stakeholders to participate in decision making, particularly in influencing planning and budgeting objectives. Stakeholders are supposed to deliberate on the draft budget framework papers presented by the administrative staff. Overall, budget conferences are considered to be important mechanisms, not only in bringing together various levels of local governments, but also in receiving direct input from the public. The following presents the spectacular nature of actual budget conferences in Kampala district council.

At the start of each budget conference, the chairperson of the local government (a representative of elected councillors) makes opening remarks in which he or she

highlights the achievements, constraints and strategies necessary to improve the council's performance. These remarks are usually political in nature. The town clerk then makes his/her presentations highlighting various administrative concerns and set out the rationale for the budget conferences. After these opening remarks, the heads of the various departments make presentations about their departments/sectors. These presentations highlight achievements realised in the previous financial year, constraints encountered, and strategies and proposed priorities for the following financial year. The question-answer session begins after all the presentations are made.

The presentations are read out word-for-word, which take up most of the time allocated for the budget conference. Thus, participants have only very limited opportunities to react to the presentations made, which are essentially concerned with the "post mortem" of the previous year's performance, rather than the priorities for future planning. Participants are not provided with indicative planning figures (IPFs) on the amount of resources expected and their proposed allocations to various sectors. One member of the private sector who attended a budget conference in a local government observed:

The budget conference is a formality, creating the appearance that we are consulted on planning and budgeting for the division. Did you see any figures given to us about the revenue expected or how it is to be allocated to various sectors? The budget conference concentrated on challenges facing the division, rather than how the resources would be allocated in the subsequent financial year.

Another participant/interviewee observed:

The process was meant to start by gathering the views of all stakeholders, especially the beneficiaries, with regard to the planning cycle, and then technocrats, along with the executives, draw up plans and formulate budgets. The role of a budget conference was to see how the views are incorporated into plans and budgets. However, the situation on the ground is that the budget conference is a forum meant to support and to bless the views of the technocrats and the executives.

Nonetheless, observations revealed that most of the conference attendees showed no involvement in the conference itself. The budget conference was organised on a Friday, yet a significant number of participants were Muslims and had to go for their special Friday prayers. At a certain point, less than half of the participants were present at the conference, as others had gone for their prayers, including the chairperson and the town clerk, although this did not stop the proceedings.

In order to make budget conferences attractive to stakeholders, councils use a strategy of "winning and dining". Usually, budget conferences are held in attractive hotels within the local government jurisdiction, where participants are treated to good food, and in most cases, there are opportunities for socialising at the end of the conference. Obviously, the organisers expedite the budget conference to ensure some quality time for entertainment. In addition, transport allowances for all participants and sitting allowances for councillors are paid at the end of the conference. These "goodies" ensure that participants stay until the conference ends, which helps the council to claim the conference was successful.

However, the top council officials conceived the budget conference as a consultative process to seek the views of the stakeholders, to be considered in the light of their

feasibility and the availability of resources. One key administrative staff member from the Kampala district described the concept of a budget conference as follows:

This is a useful forum through which some priorities that administrative staff cannot envisage are brought up by the stakeholders. However, the stakeholders usually have an unrealistic list of needs and priorities that cannot be executed by the division, and it helps us to identify the most pressing needs. This informs our subsequent planning, especially when funds are realised.

Similarly, an interviewee from an administrative department in the Kampala district observed:

The project ideas initiated by the communities are forwarded to the administrative personnel of the district for feasibility studies and analysis. Mainly these ideas are “wish lists”. The role of the administrative staff is to study them carefully and decide whether they are feasible or not. Realistic project ideas are developed further and designs made.

In contrast, other stakeholders viewed the conference in a different way. One religious leader who was an invited participant argued:

We are invited to attend the conference as opinion leaders. However, the leaders (political and administrative) already have their own views and priorities about education, health, agriculture. Our attendance is to help them to synchronise similar views with theirs in order to secure the budget. They have the absolute powers on planning and budgeting. We are invited to attend these meetings for legitimacy purposes. We get nothing out of them.

The general view of the participants is that the process is a formality rather than a genuine process of engaging various stakeholders in decision-making, as most of the time, the forum is dominated by councillors and technocrats. Besides, more focus is placed on the “post mortem” of the previous year’s performance than on setting objectives for future budgeting.

Although budget conferences are supposed to be critical in the budgeting phases in local governments, this does not seem to be a view shared by some actors. The budget conferences also appeared to be used as forums for debate between various stakeholders of local governments, especially between the political leaders, council administrators and the general public. Whether or not these debates have any effects on decision-making, they give the impression to the population that councillors and administrators are being held accountable for their activities.

The claim that the adoption and implementation of participatory budgeting in Kampala district can enhance transparency and accountability remains questionable. Although this can be expected with any reforms or accounting tools as previous research suggested (Uddin and Hopper, 2003), participatory budgeting, we would argue, enables the powers that be/major actors to hide their impotency and arrange further spectacular activities to provide an impression of participation. This becomes even more important when the local councils have nothing left in which to participate. Participatory budgeting, being a spectacular accounting tool, requires a great deal of propaganda, of which “budget conferences” are good examples.

Discussion

The Uganda case reveals spectacular effects on two dimensions: metaphoric and transformational. Questions such as how and why the donor agencies export ideas and

accounting technologies, such as participatory budgeting, and what role the participatory budgeting process is expected to play in local governments, can be addressed by examining those dimensions.

First, the metaphoric dimension of the spectacle can be clearly detected in the strategy held by donor agencies. We find participatory budgeting is part of the spectacular activity undertaken by the donor agencies and the central government in Uganda. This accounting tool has achieved a certain degree of success in Western local governments in terms of providing a positive impression of the spectacle (Shields and Shields, 1998; Hofstede, 1967). This case study shows that, on the one hand, steps are taken to ensure participation in budgeting to a certain degree; while, on the other hand, we observed a lack of real participation regarding some critical issues. For example, the fieldwork revealed participants in budget conferences have little idea about the extent of their influence. The legal framework allows the stakeholders to influence only 10 per cent of the total local government budget. The official documents and budget conferences reveal a problematic dilemma between what has to be shown and what is hidden. When the councils' departmental heads make budget reports to the general public, they deliberately concentrate on the previous year's budget, thereby limiting the opportunities for the public to comment on what is coming in the future. In Boje's (2001) words, this serves the purpose of powerful interests and satisfies managerial needs to disseminate a good story in the face of bad news. The participants become spectators in the budget conference process.

Participants focus primarily on the "winning and dining" in an attractive hotel, and the "goodies" at the end of conference as pleasant distractions from participants' everyday lives. Interviews revealed the annual budget conference has always been an important date in the calendar for participants. The question remains, do they come as a change to their daily lives or to contribute to the local government budgeting? The latter is unlikely, as discussed earlier. It is also interesting to see the diverse views regarding the success of budget conferences. Spectators or participants are found to be debating the mechanics of participation in budget conferences. In Debord's terms, these discussions are futile, because the budget conference is not supposed to invoke participation, but rather to organise images to give the appearance of participation. The spectators' discussions strengthen the idea of participation in budget conferences and promote the concept that participation is possible.

If we turn back to the participatory budgeting regulations, we find an even more elaborate game involving numerous committees, including the central government. Committees involving local government employees provide an impression of participation from the bottom up. Documents are prepared at great length, often rendering them completely incomprehensible. The budget conferences led by the administrators, report on past events without revealing precise problems. Two aspects of a spectacular dialectic both in participation in councils and outside are apparent. The first is the theme of transparency, which initiates the compulsory requirement to consult with the general public, elected representatives and council employees. The councils are asked to present, communicate and clarify facts and operations that could legitimately be considered as confidential. Secondly, the apparent budgetary constraints lead the councils to avoid critical themes and to hide the results of evaluations. As a result, the amount of data increases, but the provision of information

to participants is no more effective. Consequently, while the participants feel as if they are taking part, they are actually no more than spectators.

Boje *et al.* (2004, p. 753), applying dramaturgical theory, showed how Enron used theatre/illusion to target members of the public (politicians, auditors, regulators and employees) to keep them from blowing the whistle. New accounting technologies such as participatory budgeting receive high credibility when they are introduced by the donor agencies. Grants are allocated for key stakeholders such as elected councillors even to go on a course to understand the sophisticated tools such as budget documents. This induces unquestioning support from the stakeholders. The introduction of participatory budgeting put an end to local resistance committees in Uganda. Budget conference is one of the spectacular events used in local governments in Uganda to keep the public at bay. The new budgeting formats in local governments in Uganda alienated key stakeholders (local politicians and the general public) but they were not able to overcome the spectacular aspects of the process (Grunig, 1997)[16].

Second, the issue of the role of donor agencies and their attempts to export ideas and technologies, such as participatory budgeting in Uganda, needs to be understood from the perspective of the transformational dimension of the spectacle. Uganda's transformation is a story of passage – a conflicting and dialectic one – from one form of the spectacle to another. The case of Uganda reveals its international links from the pre-colonial to post-colonial period. Uganda came into being as a result of colonial trade-offs, which generated a concentrated form of governance based on the local tribal chiefs and on military dictatorship. As is often the case, this type of dominance met resistance and finally exploded with a media-spectacular impact. The NRM legitimately tried to restore a counter-spectacular situation with more devolution and an active participation of people in the decision-making process. The NRM government's promises were in the form of the Ten-Point Programme, a mainly socialist agenda based on equality and participation. The aim of this was, to capture the public mood of the Ugandan people. The brief moments of freedom from the oppressive military leaders in 1986 was the perfect moment for the NRM government to come up with promises such as “power to the people” without much substance, as shown earlier. Some technical assistance was needed – or at least was considered necessary – to support the reforms intended for “power to the people” to be implemented.

The Ugandan government, like those of many other poor countries, turned to donor agencies for economic help and political legitimisation (Uddin and Hopper, 2003). Donor agencies, such as the IMF, took this opportunity to bind the new government to the international norms and ideology by giving them conditional loan facilities in 1987. This was similar to other aid dependent countries, as previous research has revealed (Uddin and Hopper, 2003; Uddin and Tsamenyi, 2005; Neu and Ocampo, 2007; Neu *et al.*, 2006). These agencies usually rely on structural adjustment programs, conditional loan facilities, the promotion of best practices etc. to encourage the poorer countries to adopt certain accounting technologies, programs, and strategies of neoliberalism (see Neu *et al.*, 2009a, b; Rose, 2000). For example, Neu and Ocampo (2007) and Neu *et al.* (2006) highlighted how World Bank lending practices attempted to implant accounting practices and discourses into distant fields of less developed countries in order to change their prevailing habits. Similarly, the internationalisation

or integration of Ugandan policies continued via DANIDA's package of good governance and the World Bank's package of best practices (Moynihan, 2007; Wampler, 2007).

Accounting tools such as participatory budgeting were part and parcel of the package of reforms offered to the Ugandan government. Participatory budgeting is not an invention of donor agencies, as it was designed in the Porto Alegre context 20 years ago (Santos, 1998, 2005). It may be considered to be as a vector of urban democracy, designed in a local situation. Only later was it globalized by donor agencies who tried to transpose it to other contexts. We would like to argue that this is an integrative spectacular illustration of the pacification of a "counter hegemonic" accounting tool.

By ushering in a bureaucratic *savoir-faire*, the accounting reform introduced the integrated spectacle, whose specificity precisely consists of a tense duality between the state and the market. The central power was aware of such a transformation and managed to keep control of the situation by limiting devolution. Because a return to concentrated forms of governance were excluded, more diffused practices, such as budget conferences, were implemented. Thus, the modernisation of Uganda, induced by the donor agencies, was a passage from a concentrated (brutal and naïve) form of the spectacle to a more subtle one, based on the illusion of participation. Accounting and budgetary techniques were the vehicles of such a modernisation.

The above discussion indicates that spectacles or spectacular events are not randomly produced or brought into existence over the years, but rather are systematically produced to influence spectators. In the words of Debord (1967, § 6), in all its specific forms, as information or propaganda, as advertisement or direct entertainment consumption (or in our case, as reforms or participatory budgeting), the spectacle is the present model of socially dominant life. Donor agencies, such as the World Bank and the IMF, are an essential element in presenting this socially dominant life everywhere on the planet. Any country or community that resists can survive only by fitting in, since refusing to conform means being rendered powerless^[17] (Payer, 1982, p. 47; Horkheimer and Adorno, 1972, pp. 132-133).

Conclusion

This paper contributes to the critical accounting literature in several ways. The paper applies Debordian ideas to accounting, especially in the context of globalisation. We believe that the spectacle theory enables us to understand the nature of reforms, including accounting reforms, pursued by donor agencies in less developed countries. The application of the notion of the spectacle and its transformation provides us with some understanding of how and why accounting tools, such as participatory budgeting, are being used in furthering particular spectacles in distant places.

The involvement of donor agencies, primarily through resources and technologies, forced the Ugandan state to continue to maintain the spectacle of participatory budgeting. Accounting reforms, such as participatory budgeting, also worked as spectacular events where the public gathers together apparently to make decisions on their future. Carnivals of resistance can be found in the form of resistance committees against the Ugandan governments in 1986. Nevertheless, they themselves became part of the spectacle as soon as the NRM came to power. To come into power, they needed a spectacular ideology, such as "power to the people" via local resistance committees.

These events were soon solidified by the participatory budgeting process and associated reforms induced by donor agencies. It seems more relevant when the typologies of the spectacle are mobilized, which allows cases to be interpreted according to a longitudinal and dialectical perspective, based on the transformation from one type to another. In the Ugandan case, the former concentrated spectacle co-produced by the two concentrated forms – Idi Amin versus the NRM – generated the participatory budgeting project as a vector of a new spectacle.

The Ugandan case is difficult to read with a traditional interpretative framework based either on efficiency targets or on labour process theory. A merely metaphoric reference to the spectacle – leading to an “all fake” conclusion – might be easy, but disappointing. A richer understanding can be reached by resorting to Debord’s typology, taken in a dialectical perspective. According to Best and Kellner (1997), the spectacle is a pacification tool, and this role appears clearly in the case of Uganda. Being advised and financed by the World Bank and DANIDA, the Ugandan state has introduced a new kind of spectacle, which is supposed to replace the concentrated form. It relies on principles such as participatory budgeting[18], albeit originated from a developed country, that have supposedly proved their efficiency in a capitalistic context, thus acquiring a “best practice” status. Borrowed from Western agencies, the principles rely on an intermediate (half private, half public) set of budgetary rules (Horton, 2003). Such a broad standard is typical of an integrative spectacular project. It appears not to be a genuine success: it generates resistance and scepticism[19] (Lapsley, 2008).

Finally, we should issue some caveats regarding the use of Debord’s spectacle as a theoretical framework. First, the limitations of the approach lie in the blurred status of the situation as a potential antidote to the spectacle. Resistance to transformation might be presented as an archaic twitching – resistance to change – if not as a return to ancestral clannishness. This difficulty is linked with the context of the emergence of situationist theories – the artistic and healthy Paris in the sixties – that might be unfit for less developed and more unstable fields. Second, it is possible that we, as researchers, are a part of the spectacle; therefore, applying the spectacle’s language to obtain an understanding of the social world including accounting practices is difficult. How would we know this is the reality, as we aspire to comprehend it? Nevertheless, Debord and his acolytes recognised the possibility of the individual becoming an aware spectator and therefore able to recognize his/her own reality within the spectacle. Hence, the notion of “situation” and “transformation of spectacle” became more important within the framework. Nevertheless, Debord’s (1988) later works regarding the spectacle gave rise to the notion of hyperreality, which was further developed by Baudrillard (1995). We would also like to invoke, similar to Hawking (1988) and Macintosh *et al.* (2000), the dilemma posed by Godel’s undecidability theorems, which state that all theories contain questions that cannot be proved or disproved on the basis of axioms within the theory. We believe that much more can be done to import Debordian ideas into accounting literature. We would like to argue that the notion of the spectacle and its transformations provide some explanations of the movements of accounting ideas and the role of donor agencies. Thus, Debord’s theory might help us to understand the current social order and the role of accounting in it.

Notes

1. Donor agencies include multilateral agencies such as the World Bank and IFM and agencies such as DANIDA, DFID etc.
2. With respect to Debord, who never referred to situationism, we do not talk here about the "Situationist International" as an academic or philosophical school of thought, but rather as a rallying of diverse personalities around a vanguard project.
3. Constructed situations were defined – in June 1958 in the bulletin of the Situationist International as: "a moment of life concretely and deliberately built by the collective organisation of a unitary ambiance and a game of events" (Internationale Situationniste, 1975).
4. *Minority Report*, as a conjunction of customized marketing technologies and pervasive surveillance, is symbolic of highly integrated spectacle (as the American novelist P.K. Dick cleverly depicted it). Berlusconi can be seen as a perfect personification of the alliance between concentrated state control and private property of diffused spectacle tools like TV channels and football clubs. In two books, Kellner (2003, 2005) focuses on a mediatic conception of the spectacle when it reaches high intensity like in global events (the football World Cup, for instance) or in the "covering" of some affairs like the O.J. Simpson trial, the death of Lady Diana or the 2004 Asian tsunami. The status of this form seeming unclear and more content oriented – as linked with the treatment of diverse critical events – we maintain it as a kind of megaspectacle.
5. Even when they promote some of his concepts as useful for understanding accounting transformations, Macintosh *et al.* (2000) highlight some limitations of Baudrillard's theory, especially of his tendency for exaggerated "out of reality" conceptualisation.
6. The Situationist inspired the Danish autonomists, the May 1968 rebellion in France, the Japanese Zengakuren and the King Mob in England. A number of biographies on Debord and on the Situationist International (Jappe, 1993; Gonzalvez, 2002; Ford, 1995) discuss this audience.
7. Chapter 1 section 2 (2) of the 1962 Constitution of Uganda states, "The Federal States are the Kingdom of Buganda, the Kingdom of Ankole, the Kingdom of Bunyoro, the Kingdom of Toro and the territory of Busoga".
8. We recognize that Debord used the term "spectacle" more than just to show the centrality of power. Nevertheless, the distinction between two forms of spectacle (hence diffused and concentrated spectacle) in terms of governance and centrality of power is useful to locate the context of a new situation created by the Ugandan people and the current form of spectacle.
9. Idi Amin served in the British Army and rose through the ranks due to his brutality during the war, as many African commentators argue. Idi Amin was later appointed by Obote as First Lieutenant of the Ugandan army. He was sent north to quell cattle stealing. Amin perpetrated such atrocities that the British government demanded he be prosecuted. Interestingly, Obote arranged for him to receive further military training in the UK! (www.africanhistory.about.com). There are also allegations that Idi Amin's commencement of power was initially welcomed and supported by the Western Governments.
10. US Library of Congress
11. Article 70(1) of the 1995 Constitution of the Republic of Uganda describes the "movement" political system as "broad based, inclusive and non-partisan" and stipulates that it must conform to the principles of participatory democracy, accountability and transparency; make all citizens eligible for all leadership positions; and abide by "individual merit" as a basis for election to political offices.

12. Resistance Committees were used by the NRM during their protracted war as forms of local government where central government machinery had been destroyed, but were also used to legitimise the war by promising the return of people-centred governance.
13. The major task of the Local Government Budget Committee is to negotiate with the central governments and reach agreements on the allocation formulae and grant conditions between sector ministries and local governments. In other words, the LGBC mediates between the local governments and central government ministries at a higher level.
14. One local government official also hinted at undue influence and interference in internal affairs as a result of high political connections. Newspaper reports often publish stories connecting politicians with the district councils' day-to-day affairs. One report, for example, claimed that an under-performing private contractor was able to renew his contract for collecting local revenue from taxi parks in Kampala district due to connections with key politicians in the country (The New Vision, 2007).
15. The Technical Planning Committee is a statutory committee charged with planning and budgeting in local governments. It is made up of all heads of department and other technical staff that the Chief Executive (Town Clerk) may consider vital in the planning and budgeting process of the local government.
16. Grunig's (1997) typology of the public, or in Debord's terms, spectators, might be useful to gain an understanding of the differential influence of spectacles on spectators. Grunig (1997) identified three types of public: a latent public that does not recognise a situation as problematic, an aware public that recognizes a problem, and an active public that organises itself to do something about a situation. Debord (1967) recognises the ability of individuals to create situations or at least be aware of spectacles in their daily lives. Nevertheless, in his later works, published in 1987, Debord became even more suspicious of the public creating new situations due to the intensity of integrated spectacle in all spheres of public and private lives and in all social and individual space.
17. During the Acheampong regime in 1972, the Ghanaian government refused to repay some loans from the donor agencies; this resulted in serious retaliatory measures from the IMF, the World Bank, and other donor agencies. The Government had to agree to honour its World Bank commitment (see Payer, 1982, p.47).
18. The "post Porto Alegre perspective" was globalised by donor agencies who took in charge the initiative, thus contributing to an integrated form of spectacle (Santos, 1998).
19. See recent remarks by the Ugandan President Museveni on "Strategy of Protracted People's War: Uganda" (available at the following address: http://usacac.army.mil/CAC2/MilitaryReview/Archives/English/MilitaryReview_20081231_art005.pdf).

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