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Hegemonic influence and selectivity in financial accountability discharge: Evidence from Ghana’s oil and gas sector

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ABSTRACT

This paper compares the extent of engagement between the Ghanaian government and the nation’s oil and gas firms with the nature of the financial accountability offered by each of these parties to the citizenry. The findings indicate that whilst the Ghanaian government and the nation’s oil firms pay (at best) cursory regard to societal needs for information and engagement, when interacting with each other an effective and unapologetic form of discharge exists, suggesting the existence of an exclusionary hegemony. We mobilize elements of work by Jessop (2003a,b), Joseph (2002, 2003) and Andrew and Baker (2020) to contextualise the evidence around recent theoretical debates on selectivity in information flows and accountability discharge in developing nation settings.

1. Introduction

This study explores differences in perceptions about financial accountability in developing nation natural resource settings. Although widespread evidence exists of weaknesses across resource-rich Africa, the prior work does not compare the discharge provided to citizens by the main accountor groups – firms and the state – with the nature of engagement and openness in corporate/government relations themselves. Our analysis, which focuses on outcomes in Ghana’s oil and gas (O&G) sector, offers two primary contributions in this context: (i) that selectivity in engagement and information disclosure practices on the part of the accountors leads to the emergence of a state/firm hegemony that excludes the citizenry; and (ii) that the government and corporate parties involved are prepared to – unashamedly – attest to the fulsome extent of their relationship.

Prior literature has identified exceptionally poor accountability discharge outcomes around natural resource wealth in sub-Saharan Africa (e.g. Marques de Morais, 2010; Wanyama et al., 2013; Ejiogu et al., 2019). However, this body of work has not offered comparative analysis of perspectives across the three primary parties involved (the state, private firms and the citizenry). While practices are clearly highly deleterious, it is therefore impossible to discern from earlier work the extent to which state and firm discharge behaviours differ and, importantly, the degree to which firm-state engagement differs from that offered by these parties to broader society. We provide detailed analysis of the various sets of accountability relations involved, allowing us to identify significant divergence between state-firm interactions and the manner in which these parties provide accountability to the nation’s citizens. While differences exist in the way in which the two accountor parties’ failure to engage is evidenced (primarily complete non-engagement on behalf of the firms and a mix of prevarication and obfuscation by the government) the starkest variation in outcomes involves the...
contrast between the parsimonious treatment of accountee rights and the open, fulsome exchange of information between the two sets of accountors, processes that the latter appear happy to acknowledge. By providing the first direct comparison of the viewpoints of the three key groups of actors we contribute to the debate between Joseph (2002,2003) and Jessop (2003a,b) about the extent to which hegemonical production is unifying rather than – as our evidence suggests – exclusionary in nature. The findings also build on Andrew and Baker’s (2020) contention that imbalances in power resources can lead to hegemonic coalition-building discourse between public and private sector actors. However, while Andrew and Baker suggest that the communication involved is essentially hidden, we demonstrate a candidness on the part of the accountors to unashamedly attest to the richness and close proximity of their relationship.

The rest of the paper is organised as follows: the next section discusses the relevant prior literature while Section 3 sets out the study’s theoretical foundations. Section 4 then outlines the methods used to conduct the empirical work before the results are presented and discussed in Section 5. Section 6 concludes the paper by summarising the evidence and setting out its main implications.

2. Literature review

2.1. Accountability in context

Mulgan (2000, p. 555) refers to accountability as “…a process of being called to account to some authority for one’s actions, or a process of giving a [financial] account” while Munro and Hatherley (1993,p. 369) define it as “…the willingness and ability to explain and justify one’s act to self and others.” These conceptualisations underpin the analysis here as they accord with African tradition where the benefits of natural resource abundance should be felt widely across society (Wanyama et al., 2009,2013; Chanda et al., 2017). This custom is in turn reflected in Ghana’s regulatory framework, which characterises the O&G industry as having three groups of equally important stakeholders: government, oil companies and civil society, with the government expected to fulfil a fiduciary role in terms of both resource management and accountability to the citizenry (Heller & Heuty, 2010; Nyamori et al., 2017). The legislation makes clear that firms’ relationships with powerful groups such as the state must not come at the expense of meaningful consideration of the needs of other community stakeholders and broader social responsibilities (Heller & Heuty, 2010). In this context, the rules specifically require public assemblies to be facilitated, with the accountor parties expected to provide substantive financial information in response to accountee requests and, if appropriate, be sanctioned for related failures (Nyamori et al., 2017).

2.2. Natural resource accountability in African natural resource settings

The lack of accountability around natural resource wealth in Africa has been widely documented (see, e.g., Easterly & Levine, 1997; Herbst, 2000; Klare, 2001; Collier & Hoeffler, 2002; Vitalis, 2002; Gary & Karl, 2003; Josiah et al., 2010; Amponsah-Tawiah & Darney-Baah, 2011). Even where a statutory regime exists, Blundo & de Sardon (2006) argue that government and other dominant institutions can choose to ignore it, creating regulatory vacuums that crowd out anything other than desultory accountability discharge. Evidence has mounted regarding the discrepant behaviour of institutions, but the entities concerned have resisted attempts to address the issues by arguing that the citizens of the nations concerned are happy with the outcomes (Wiwa, 1994). Boele et al. (2001) argue that the tendency towards concealment and suppression has led to an accountability void, one which has been occupied by various forms of civil disquiet and unrest.

These and other contributions (e.g. Collier & Hoeffler, 2002, 2004; Josiah et al, 2010; Neu et al., 2010; Lauwo & Otusanya, 2014) indicate growing academic interest in corporate accountability in Africa, but the studies draw primarily on either meta-analysis of data and prior normative thinking (e.g. Shaxson, 2007; Global Witness, 2010, 2012), systemic political issues (e.g. Marques de Morais, 2010 for Angola; Ugur, 2013 for Nigeria) or case studies that focus on the perspectives of particular sectors and outcomes. The latter body of work includes a study by Campbell (2008) that employs textual analysis of a corporate responsibility roundtable’s discussions and concludes that Canadian mining firms operating in Africa require a much more nuanced understanding of the need to explain the potential impacts of their activities to local communities. Gross-Camp et al. (2012) find that the degree of engagement with individual stakeholder interests is an important determinant of the quality of accountability discharge for an eco-park payment scheme in Rwanda, but the conclusion is based on a quantitative survey of household data rather than detailed exploration of individual perspectives. A study of natural resource wealth in the Niger Delta by Aladeitan (2013) reports that state and legal doctrines should be viewed as critical in determining societal impacts, but again the conclusions do not reflect investigation of a wide range of perspectives and are founded instead on the contents of regulatory pronouncements and accompanying documentation. More recently, Bobe et al. (2017) explore the potential benefits of a balanced scorecard approach in an Ethiopian public health setting. The authors argue that the potential for substantive accountability gains are compromised by both political ideology and practical failures relating to a lack of pilot testing and a more general disposition towards concealment. This conclusion accords with the evidence generated by a case study of Extractive Industries Transparency Initiative (2013), to which Ghana – like most African resource-rich nations – is a signatory, emphasising the responsibility of governments and extracting companies (as accountors) in resource-rich nations to provide full financial accountability discharge to all citizens (as accountees) by adopting the standard as a reporting guide (Asare et al., 2021).

1 Indeed, the Extractive Industries Transparency Initiative (2013), to which Ghana – like most African resource-rich nations – is a signatory, emphasises the responsibility of governments and extracting companies (as accountors) in resource-rich nations to provide full financial accountability discharge to all citizens (as accountees) by adopting the standard as a reporting guide (Asare et al., 2021).

2 Discussed in detail in Section 4.

3 Blundo and De Sardon suggest that in these circumstances the practical function of the state diverges drastically from its statutory role, with informality and generalism the result. One manifestation of this tendency in Ghana’s natural resource industries is the prevalence of ‘galamsey,’ a form of proscribed mining where both foreign and domestic operators act without fear of sanction (Teschner, 2012; Andrews, 2015).
investigation of the Nigerian public sector by Ferry et al. (2021) which suggests that a pervasive lack of faith in institutions reflects long-standing governance failures that drive impressions of accounting systems. These in turn compromise the latter’s potential to support emancipatory outcomes, with contextual factors often capturing implementation efforts via existing accounting systems. In this context, Bakre et al. (2024) suggest that in the developing world, the ‘honour’ basis of Western accounting standards means that they will have little positive impact on accountability processes because of the embedded nature of corruption in many of the nations concerned. An earlier exploration of accountability in Nigeria by Pupovac and Moerman (2022) focuses on society’s responses to Shell’s disclosure practices around oil spills. The study highlights civil organisations’ employment of parody in shadow accounting as a key resistance method in situations where modern capitalism increasingly achieves its aims via the spectacular. The study’s evidence resonates with the account provided in Lauwo et al. (2023) of Ken Saro-Wiwa’s struggle for corporate accountability in the Niger-Delta region. An alternative approach is adopted by Goddard (2021), who employs a Bourdieusian framework to examine NGO behaviour in the UK and in two African sites (Tanzania and Zimbabwe). Critically, given the focus of the present study, the investigation reports a close link between participants’ viewpoints and accountability discharge practices on the ground, with a range of capitals (economic, cultural and symbolic) involved. The study focusses primarily on the views of those directly involved with each NGO and not the wider range of stakeholders accessed here, but the evidence is consistent with our demonstration of the tendency for a hegemonic capital to develop in settings where power imbalances facilitate such outcomes. However, any unashamed attestation to the potentially exclusionary impact of selectivity in the processes is not given the focus of the present study, the investigation reports a close link between participants’ viewpoints and accountability discharge practices on the ground, with a range of capitals (economic, cultural and symbolic) involved. The study focusses primarily on the views of those directly involved with each NGO and not the wider range of stakeholders accessed here, but the evidence is consistent with our demonstration of the tendency for a hegemonic capital to develop in settings where power imbalances facilitate such outcomes. However, any unashamed attestation to the potentially exclusionary impact of selectivity in the processes is not explicit in the earlier work. As Wanyama et al. (2009) and Chanda et al. (2017) note, accessing meaningful individual views about contentious issues such as institutional transparency and engagement is extremely difficult in practice in Africa. This is likely to be one of the main reasons why multi-stakeholder perspectives on accountability in this context has not yet been explored in detail.

2.3. Accountability in Ghana’s oil and gas sector

In Ghana, studies by Amoako-Tuffour (2010,2011) question the ability of the highly centralised structure of governance processes in the nation’s O&G sector to generate widespread societal benefits. Much of the subsequent analysis of the wealth generated by the industry focuses on practical outcomes and processes, including: the role of the resources in supporting infrastructure, education and welfare (e.g. Asafu-Adjaye, 2010; Aryeetey et al., 2014); the relevance of expectations gaps around the achievement of societal goals (Gyimah-Boadi & Premphe 2012; Van Gyampo, 2016); the impact on demographic trends within the nation (Obeng-Odoom, 2014); and the harm caused to democratic processes (Manteaw, 2010). More recent studies of accountability practice in the sector have explored regulatory failures, including Alawattage and Azure (2021) who suggest that external influences, in this case the World Bank, may not be motivated in practice by their purported (noble) goals. According to this study the Bank’s involvement in Ghana has had an injurious impact, with the accountability imposed at an institutional level being focussed more on a desire to counter adverse perceptions about regional standards than by societal needs. More generally, Sefa-Nyarko et al. (2021, p. 22) note the need for collaboration between firms, the populace and the state, emphasising the soporific nature of on-going attempts to improve regulatory systems. This conclusion suggests that regulatory failures in Ghana’s O&G sector – characterised by Van Gyampo (2016) as being of such significance that major social unrest may result if they persist – have failed to be addressed in any meaningful way.

2.4. Contributions to knowledge

Prior studies of accountability discharge in emerging nation natural resource settings point to a lack of institutional transparency and engagement with society, but detailed analysis of opinions about the relations between accountors and accountees is absent. The first contribution to knowledge offered here therefore relates to the manner in which institutional hegemony embeds itself in accountability structures in the presence of the major power imbalances typical in such settings (Heller & Heuty, 2010). By focussing on differences in the various sets of inter-party relations we contribute to the debate about the extent to which the construction of institutional hegemony is exclusionary rather than unifying. Our second major contribution relates to the extent to which powerful accountors are prepared to attest to their interactions with each other. Recent work points to a propensity for powerful state and corporate institutions to develop and nurture their relationship, but with the communication defined by a strongly secretive tendency. We add to this dialogue by providing evidence of a somewhat more relaxed attitude to acknowledgement of these information flows, suggesting that any observed predisposition for privacy in these situations may not be ubiquitous.

3. Theoretical framework

The present study reflects and informs debate regarding the manner in which hegemonic production can lead to selectivity in societal relations rather than satisfying any meaningful conception of general interests; the evidence we provide in this regard therefore contributes directly to the dialogue between Joseph (2002,2003) and Jessop (2003a,b). Joseph (2002) attempts to set out a structural hegemony, distinguishable from hegemonic projects, that emphasises generative processes. Critically, given the aims of the current study, Joseph’s reasoning reflects the belief that, rather than ignoring ‘subordinates’ (in this case the Ghanaian citizenry) powerful parties (here, the state and firm as accountors) will use their influence to construct a form of consent that assimilates and
incorporates the views of the latter. In defending and expanding on his original contentions, Joseph (2003) clarifies his view that the production of hegemonic capital leads to the establishment of unified formations that consolidate interaction amongst societal frameworks and reproductive means. The communication strategies employed by major institutional forces will therefore underscore societal unity even where conflict of a reproductive nature, driven by power imbalances, are widespread and entrenched as is generally the case in emerging nation natural resource contexts (Easterly & Levine, 1997; Heller & Heuty, 2010).

While Joseph views social unity as a consequence of hegemonic capital construction, Jessop (2003a,b) contends that the co-existence of this type of harmony with broader structural integration is extremely unlikely. Jessop (2003b) notes Joseph’s failure to explain how apparently contradictory social outcomes will coalesce in practice, predicting instead that although an abstract political convergence with a common general interest will be concocted, its conflict-driven nature implies the exclusion (by the powerful in institutions concerned) of a range of specific interests, including those of a societal nature. Jessop argues that these tendencies reflect ongoing connectivity between the (instinctive) pre-determined and continuing preservation of approaches designed to support particular self-interests. Jessop (2003b) responds to specific criticism in Joseph (2003) regarding the notion that the unification of social formation is inevitable if societal breakdown is to be avoided by suggesting that, far from possessing any inherent coalescing tendencies, emergent hegemonic influence is more likely to lead to the consolidation of selectivity in social relations that reflects competing capitals. By comparing the perspectives of all three key parties in Ghana’s O&G sector we are able to explore the extent of empirical support for Jessop’s suggestion of exclusionary hegemony development, relative to that for Joseph’s implication that societal interests will not be ignored by the nation’s powerful accountors.

In addition to providing insights regarding the relative strength of Jessop’s and Joseph’s positioning, the present study builds on Andrew and Baker (2020)’s identification of state-firm relations founded on private discourse. Andrew and Baker explore the use of private communications between the US government and Chevron Nigeria to produce and sustain a state-firm hegemony around a natural resource programme that is ‘masquerading’ as advantageous for the nation as a whole (Andrew & Baker, 2020, p. 1). The study mobilises elements of Jessop’s work as well as the contributions of Laclau and Mouffe (1985) and Mouffe (2018) to illustrate the deliberately antagonistic behaviour involved, with the ‘popular masses’ consigned to the status of ‘other’ in an attempt to deal with any threat to the emergent selective hegemony.

Table 1
Interviewees.

<table>
<thead>
<tr>
<th>Code</th>
<th>Interviewee</th>
</tr>
</thead>
<tbody>
<tr>
<td>RAI 01</td>
<td>Senior Manager at Bank of Ghana</td>
</tr>
<tr>
<td>RAI 02</td>
<td>Senior Manager at Bank of Ghana</td>
</tr>
<tr>
<td>RAI 03*</td>
<td>Member of Public Accounts Committee</td>
</tr>
<tr>
<td>RAI 04*</td>
<td>Executive at Ghana Revenue Authority</td>
</tr>
<tr>
<td>RAI 05</td>
<td>Member of Parliamentary Finance Committee</td>
</tr>
<tr>
<td>PRG 01</td>
<td>Head of Research at Pressure Group</td>
</tr>
<tr>
<td>PRG 02</td>
<td>Journalist</td>
</tr>
<tr>
<td>PRG 03*</td>
<td>CEO of Pressure Group</td>
</tr>
<tr>
<td>PRG 04*</td>
<td>Social Commentator &amp; Journalian</td>
</tr>
<tr>
<td>GOV 01*</td>
<td>Member of Parliamentary Committee on Energy &amp; Mines</td>
</tr>
<tr>
<td>GOV 02</td>
<td>Member of Parliamentary Committee on Energy &amp; Mines</td>
</tr>
<tr>
<td>GOV 03</td>
<td>Senior Member of Parliamentary Finance Committee</td>
</tr>
<tr>
<td>GOV 04*</td>
<td>Director at Ministry of Finance</td>
</tr>
<tr>
<td>GOV 05*</td>
<td>Former Government Minister</td>
</tr>
<tr>
<td>GOV 06*</td>
<td>Director at Ministry of Energy &amp; Petroleum</td>
</tr>
<tr>
<td>UOC 01*</td>
<td>Manager, Corporate Affairs</td>
</tr>
<tr>
<td>UOC 02*</td>
<td>Head of Accounting</td>
</tr>
<tr>
<td>UOC 03</td>
<td>Operations Manager</td>
</tr>
<tr>
<td>UOC 04</td>
<td>Energy Expert</td>
</tr>
<tr>
<td>UOC 05*</td>
<td>Energy Expert</td>
</tr>
<tr>
<td>UOC 06*</td>
<td>Head of Catalytic Cracking Unit</td>
</tr>
<tr>
<td>INX 01*</td>
<td>Environmental Economist</td>
</tr>
<tr>
<td>INX 02*</td>
<td>Consultant &amp; Academic</td>
</tr>
<tr>
<td>INX 03</td>
<td>Journalist &amp; Social Commentator</td>
</tr>
<tr>
<td>INX 04</td>
<td>Tax Consultant</td>
</tr>
<tr>
<td>INX 05</td>
<td>Academic &amp; Consultant</td>
</tr>
</tbody>
</table>

Note: This table details the 27 interviewees taking part in the first round of interviews. A* indicates participation in the second phase in 2017–2018.

5 From criticism by Jessop (2003a) as set out below.
Our mobilisation and development of the underpinning theorising has three main aspects. First, in demonstrating that the powerful state/firm accountor parties in Ghana interact with each other in a fulsome and effective manner, support is offered for both Joseph and Jessop’s predictions of a general tendency for hegemonical production to emerge in institutionalised settings. Second, by evidencing that this propensity can coexist with the exclusion and subjugation of the wider citizenry, we are able to distinguish between the empirical validity of Joseph and Jessop’s work in favour of the latter, where the likelihood of hegemonical construction having an exclusionary nature is recognised. In so doing, we suggest that future contention regarding the inherent features of hegemonic development cannot assume that the type of social unity suggested by Joseph as one of the former’s defining features is inevitable. Thirdly, by including investigation of the relations existing between the firms and the state in the analysis, we contribute to the discussion in Andrew and Baker (2020) regarding information flows amongst powerful state and corporate parties in emerging nations. In this case, the unapologetic attest to substantive information flows between the parties, accompanied by effective marginalisation of the Ghanaian citizenry, suggests that when power imbalances are sufficiently exaggerated, the propensity for secrecy suggested by Andrew and Baker regarding firm-state interactions may not be operative.

4. Method

4.1. Ghanaian context and interviewee selection

The selection of Ghana for a study of financial accountability around natural resource wealth reflects the intensity of public debate in the nation since the discovery of O&G in commercial quantities along the nation’s Atlantic coast in 2007 (Heller & Heuty, 2010). Much of this concern reflects a desire to avoid any reoccurrence of the earlier failure to exploit the nation’s gold and cocoa resources for societal benefit, often cited as an example of a broader ‘resource curse’ that has befallen many sub-Saharan African countries (Amoako-Tuffour 2010,2011; Obeng-Odoom, 2014). While much of the debate about institutional accountability might have limited applicability outside the Western contexts from which it emerged, a focus on its manifestation is germane to a study on natural resources in Africa where cultural tradition dictates society-wide ownership (Wanyama et al., 2009). Our empirical analysis targets the opinions of a wide range of individuals in the nation’s O&G industry, with a focus on the extent of information flows in a relational setting where firms and the government are the institutional parties. Black (2008) and Roberts (2009) emphasise the need for institutions to engage with a range of stakeholders for meaningful levels of accountability while McKernan (2012) develops this point in suggesting that if discharge practices are to promote integrity in a robust manner, face-to-face engagement with a broad set of parties and voices is key. In-depth interaction with a wide span of individuals was therefore prioritised and on this basis a series of semi-

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6 Fledgling oil exploration began in Ghana (then The Gold Coast) at the end of the 19th century, with the state-owned West Africa Oil and Fuel Company making the first significant discovery (KPMG, 2015). In 1983 GNPC began the process of co-ordinating production activities, formally associating with private sector entities for the first time. These included, inter alia, Anadarko Petroleum Company, E O Group, Kosmos Energy and Tullow Plc with the efforts culminating in the discovery of three significant commercial fields (KPMG, 2015). There are currently four main operators in Ghana’s main (“Jubilee”) oil field, situated 60km offshore and with daily output of 120,000–150,000 barrels per day from proven reserves of 5–6 billion (Skaten, 2018). Tullow Ghana Limited, part of the UK-based Tullow Oil PLC (which as a group operates in around 20 countries, with over 100 active licences), owned more than a third of the rights to this field over the period of study. Kosmos Energy Ghana is an American-owned, multinational-based (Bermuda, Morocco, Surinam and Ghana) firm, with investments in Mauritania and Senegal as well as a share of close to 25% in Ghana’s Jubilee field (which it discovered jointly with Tullow). Anadarko WTCP, an American firm, has significant assets in the Gulf of Mexico as well as exploration basins in Mozambique, Algeria, Colombia and Cote d’Ivoire. In Ghana, its stake in the Jubilee field has hovered around 20%-25% in recent years. The GNPC is the state operator of O&G resources for Ghana, acquiring the legal right to undertake exploration in any open acreage in 1985. Its share of the Jubilee Field ranged from 15% to 20% over the period of study and at around 15% in the TEN (the joint name for the Tweneboa, Enyenra, and Ntomme sites) development. The only oil refinery in Ghana, Tema, was established in 1963, with the original Italian ownership retained until its acquisition by the Ghanaian state. Tema’s capacity has risen as Ghana builds contractual relationships with Nigeria and other African nations for refinement work, with expansion set to continue as domestic resources grow (see Kopinski et al., 2013 and Skaten, 2018).

7 Eduboa (2024) suggests that increased openness in financial discourse is critical to Ghana’s future economic development. More generally, Nyamori et al. (2017) argue that understanding of accountability processes is still nascent in Africa and highlight Ghana, Kenya and South Africa as nations where it would be particularly timely to explore the impact on the wider citizenry and the manner in which discharge practice fosters corruption and transparent decision-making. The relevant principle of financial accountability in a Ghanaian cultural setting is evident when viewed from the perspective of Salm and Falola (2002), who suggest that the nation’s “dynamic culture ... attempts to blend rich cultural institutions and customs with continuing adaptations to the political, economic and social exigencies of the modern world” (p. 1). Thus, Ghana represents a potentially insightful context for contemporary debates regarding the provision of financial information by global O&G firms operating in developing nations, but with spheres of influence and interaction that extend to the socio-political realm (Clarke, 2008).

8 The term “resource curse” has been used by a number of authors to refer to situations where, rather than seeing broader societal benefits from significant natural resource discoveries, a number of developing nations (including Angola, Nigeria, Venezuela and The DR Congo) have instead experienced higher levels of corruption and extreme wealth accumulation by tiny minorities – with civil turmoil and discontent usually resulting. See, e.g., Watts (2004), Shaxson (2007), Hammond (2011).
structured interviews were conducted with five key stakeholder groups: on the accountor side, Upstream Oil Companies (UOCs) and Government (GOV); on the accountee side, Independent Experts (INX), Pressure Groups (PRG), and Regulatory / Advisory Institutions (RAI). By incorporating the views of state and corporate entities as well as those outside this ‘terrain of power’ (Andrew & Baker, 2020, p. 2), the imbalances in influence identified in prior theoretical contention on accountability in developing nations are captured in the study frame (Wanyama et al., 2013; Chanda et al., 2017).

Within each category, interviewees were selected based on the perceived likelihood of their having informed opinions on the topics raised (i.e. purposive, non-probabilistic sampling; see Etikan et al., 2016). A total of 27 interviews were conducted between September 2013 and January 2014, lasting 40–90 min in each case and focussing on issues emphasised in the industry’s regulatory framework as detailed below. Information about the interviewees, including sample details and demographic characteristics is provided in Tables 1 and 2. As the data indicates, at least four interviewees from each of the five groups took part, with a mix of gender, job position and educational backgrounds represented. To allow consideration of relevant developments in the interim — but also to ensure that the opinions expressed by the parties involved were not time specific and instead represented more settled perspectives — further discussions were held with the participants in March-June 2017 and May-June 2018. A total of fifteen of the original interviewees agreed to take part. As noted in Table 1 this involved two regulatory/advisory body representatives; two from pressure groups; five from government; four from O&G firms and two of the independent experts.

The interviews were transcribed and sent back to the various interviewees for verification and confirmation with an initial read-through then performed to identify the key emergent themes in the text. The next stage in the investigation involved scrutinising the transcripts for recurring text and language across each of the bi-party relations: (i) accountees (RAI, INX and PRG) – state (GOV); (ii) accountees – companies (UOC); and (iii) state – companies. When this was completed, analysis of the dominant patterns was performed in order to identify consistencies and contradictions across the three sets of results. The process of thematic coding introduces an element of subjectivity into the presentation of evidence, but Husserl (1970), Spradley (1979) and Flick (2009) all point to its appropriateness when investigating human perspectives on intangible concepts such as accountability. Bracci and Llewellyn (2012)

9 From firms operating in the fields detailed earlier.
10 As Jessop (2003b, p. 141-142) notes, investigation of the issues around the production of strategic hegemonic requires examination of a range of ‘social groups’, ‘classes’, ‘values’ and ‘alliances’, in line with the empirical approach adopted here.
11 Via the Petroleum Revenue Management Act (2011). See Section 4.2 below.
12 A copy of the interview guide is provided in Appendix 1.
13 All but two of the interviews were digitally recorded; in these cases interviewees cited security concerns as a rationale for not permitting recording, but they were happy for handwritten notes to be taken.
14 For example, national elections in December 2016 saw the New Patriotic Party (NPP) led by Nana Akuffo Addo unseat the incumbent, John Mahama’s, National Democratic Congress (NDC); see Mbaku (2016). The issues explored in the paper played a role in the surrounding debate before and after the vote, with the new government announcing a large-scale expansion plan for the Tema Refinery, one of Ghana’s largest (Ocloo, 2017). By the time of the follow-up interviews the Tema facility – which was in financial and operational crisis in 2013/2014 – was in an even more critical situation, despite the sitting governments in 2013 and 2016 championing it during their respective political campaigns (see Mbaku, 2016).
suggest that accountability relationships are not fixed, but instead constantly evolve as part of a dynamic process that differs across stakeholder groups. Thus, for empirical evidence to provide a substantive theoretical contribution in the area, contemporaneous investigation of a range of perspectives is required, ideally – as is the case here – at more than one point in time.

4.2. Regulatory framework

Concerns expressed by Ghanaians regarding the potential repeat of accountability failures linked to earlier coffee and gold discoveries led to public hearings, surveys and consultations regarding the management of O&G wealth, culminating in the issuance of the Petroleum Revenue Management Act (PRMA) 2011, with monitoring of compliance overseen by the Public Interest and Accountability Committee (PIAC) (Amoako-Tuffour, 2011; Asare et al., 2021). We adopt a framework for data collection and analysis that reflects the 2011 Act’s specific requirements regarding the availability of material information and the fostering of meaningful accountability relationships amongst major players in the industry.

The PRMA 2011 sets out: ‘to provide a framework for the collection, allocation, and management of O&G revenue in a responsible, transparent, accountable and sustainable manner for the benefit of the citizens of Ghana’ (PRMA 2011, 4). The Act sets out the accountant role of both state and corporate parties regarding management of natural resources, a responsibility owed to the people of Ghana as accountees (Amoako-Tuffour, 2011; Ndi, 2019). This accountability is enshrined in the Act via Section 24(3), which states that: “where petroleum operations affect a community, appropriate compensation shall be paid for the benefit of the community in accordance with the relevant laws.” According to the PRMA the government, via the Ghana National Petroleum Company (GNPC), holds O&G resources in trust for the people – in line with regional tradition and culture – and is responsible for overseeing robust fiduciary accountability relations (Ndi, 2019). In terms of information dissemination, Section 8 of the PRMA states that, in the context of “Transparency and Accountability” petroleum receipts must be published by the Minister in the national Gazette, via two daily newspapers, on the Government website and in Parliament (Adam, 2017; Stephens, 2019). The GNPC is required to publish annual reports while the PIAC is required to publish (on a semi-annual and annual basis) reports relating to petroleum revenues as well as facilitating at least two public meetings per year to reflect its societal obligations. The PIAC also presents copies of its reports to the President and to Parliament (PIAC, 2017). The private O&G firms operating alongside the GNPC are required to provide relevant state authorities with the information necessary for effective societal engagement with the industry, including the royalties/tax income received by the state from companies operating within Ghana (Adam, 2017).

A number of other pieces of legislation impact upon key players in Ghana’s O&G industry. These include The Oil and Gas (Local Content and Local Participation) Regulations 2013, which promote technological skills transfer and job creation, principally on the basis of engaging local expertise, goods and services. The Oil and Gas Commission Act 2011 was established to coordinate and regulate the use of O&G resources, while the Oil and Gas (Exploration and Production) Bill 2014 aims to ensure that upstream O&G operations are conducted on an ethical basis that reflects values of transparency, accountability and good governance for sustainable development. Most recently, the Petroleum (Exploration and Production) Act 2016 [Act 919] was tabled to reflect strategic priorities for the sector moving forward (Ndi, 2019). Also relevant to the present study is the Oil and Gas Income Tax Act of 1987 which stipulates that all those carrying out O&G operations within Ghana are required to pay ‘fair’ taxation. The Ghanaian O&G sector clearly does not lack regulatory mechanisms that emphasise accountability, transparency and openness, but in the empirical work discussed later we reveal a range of institutional behaviours that are suggestive of a major gap between these notional standards and apparent outcomes.

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15 In terms of enforcement and practical impact, the key sections of the PRMA Act are: (i) Section 5, where it is stated that the Petroleum Holding Fund into which O&G receipts initially flow shall not be used for purposes such as providing credit for government or private sector entities, or acting as collateral for loans; (ii) Section 50, which sets out the potential fines for any individual failing to publish legally required information (or who helps obstruct the process); and Section 58, which stipulates that any individual who misappropriates, misuses or defrauds the nation’s petroleum funds is liable for both a fine and up to 15 years imprisonment; subsection 58(3) sets out the potential for corporate bodies to be fined if found to have committed such an offence. However, in practice enforcement is rare and inconsistent with the apparent aims of the Act. Recent pronouncements by the PIAC relating to these statutes that have, at the time of writing, yet to be acted upon include cases where the following statements were issued: “Not all the companies engaged in exploration and production of petroleum were reported to have paid Surface Rentals for the period. The Committee did not find evidence that the following companies had paid surface rentals into the Petroleum Holding Fund: ENI Ghana, Oranto Petroleum International Limited, and Afren Energy Ghana Ltd” (PIAC, 2012, p. 4); “As reported in the 2013 Semi-Annual and Annual Reports as well as the 2014 Semi-Annual report, a surface rental bill dated February 21, 2013 for US$67,438.36 in the name of Oranto/Stone Energy still remains outstanding at end of 2014. It is unclear why this invoice has not been honoured, especially considering the fact that Oranto paid surface rental during the period under review” (PIAC, 2014, p. 32); “No royalties were received from the Saltpond Field even though US$37,129 ought to have been paid in the first half of 2015, as indicated in PIAC’s 2015 semi-annual report (PIAC, 2015, p. xii); “Only US$9.35 million (16.45%) out of total receivables of US$56.79 million from the sale of raw gas was paid by the off-taker – GNPC – in 2016”. (PIAC, 2016, p 0.63); “Only five (5) out of the 18 license holders paid surface rental during the period under review”. (PIAC, 2016, p. 63). These failures in terms of the enforcement of rules designed to ensure that national resource wealth cannot be misappropriated suggests further empirical support for Jessop’s contentsions relating to accumulation strategies that resolve conflicts between general and specific capitals such that selective marginalisation is inevitable. The apparent unwillingness of the state to enforce judgements that would emphasise citizenry over private sector capital suggests again that Jessop’s critique of Joseph’s argument that social unity driven by structural hegemony is inevitable is valid.
5. Results

5.1. Government-Firm relations

Joseph and Jessop both contend that hegemonic construction and maintenance is a likely product of interaction between powerful corporate and governmental institutions. The evidence from the interviews relating to interactions between the Ghanaian government and the nation’s O&G firms strongly support this contention. The two accountor parties appear to exchange plentiful, high quality information between themselves — and are happy to attest to this behaviour openly. For example, GOV 04 argued that:

“Our annually published reports, which are on our website, and [our] quarterly receipt reports show that we got more money in 2013 in stabilisation funds alone than budgeted. Our upstream partners (xxxx) always release good quality financial reports on time and we have no problems at all with the materiality and level of disclosures.”

Similarly, GOV 03, a chartered accountant and a high-ranking member of parliament, was happy to confirm that: “… upstream companies like (xxxx), they always prepare financial reports on time with high quality information and complete disclosures.” The responses from the UOCs suggested a corresponding level of satisfaction with the information received from the state. The views of UOC 01 were typical in testifying to contentment with Governmental engagement when claiming that:

“On government reporting, we normally receive reports from our strategic partners like the GNPC and the Ministry of Finance and others on time as stipulated by our working agreements that bind us.”

In a strong indication of the disconnect between corporate/firm perspectives and the accountees’ opinions evidenced below, interviewees from both government and O&G firms argued that they work together to comply with relevant regulation. Government interviewee GOV 02 set out his belief that not only were the rules followed, but the information provided was contextually appropriate:

“The government has tried to report strictly in accordance with the legal and regulatory framework of the Ghanaian oil industry, and we have even played by the EITI (Extractive Industries Transparency Initiative) standards as well …. The upstream oil companies are always on time with reliable and comprehensive reports. We therefore believe our reports are reliable and also communicated in clear terms for the ordinary citizen with fair education and financial literacy to understand.”

These perceptions of timely information provision by government authorities was shared by interviewee UOC 03, who referred to both private firms’ and national authorities’ reporting as being ‘on time’ and ‘at pace.’ The de facto discharge of financial accountability between the government and the oil companies operating in Ghana appears to be substantive — in both directions.

The accountees’ perception was also of a well-functioning relationship between the state and firms, although there was some related cynicism, typified in the opinions of participant RAI 03:

“… the Public Accounts Committee Chair cited that the GNPC hadn’t submitted their annual accounts for three years so we called them to appear before the [public accounts] committee and notified them that one of the issues we were going to discuss would be the O&G accounts. Within two or three days they had met with the Auditor General and he came to testify that they had now submitted their accounts and they [the Auditor General’s office] were going to work on them. Wow! Isn’t it amazing? So quick!”

The impression of mutually satisfying firm-state interaction is consistent with both Joseph and Jessop’s contentions relating to the propensity for hegemonic construction among powerful institutional actors. However, the views set out by interviewee RAI 03 here imply specific support for Jessop (2003b)’s argument that where domination and effective exclusion of certain groups is the primary common goal, compatibility in mutual interests can be discerned. In contrast, the notion runs counter to Joseph’s suggestion of a unifying tendency in structural hegemony accumulation. As the following sections of the paper demonstrate, the views of the participants regarding accountability discharge towards Ghanaians as a whole suggest that this type of selectivity is embedded within the treatment of citizens’ interests by the nation’s government and the O&G firms operating within its borders.

5.2. Citizen-Government relations

Jessop (2003b) argues that a range of devices will be employed by institutions in an attempt to construct and maintain a selective hegemonic capital. Consistent with this argument the accountability provided to Ghanaians by the state regarding the management of O&G resource wealth was viewed by the participants as being deficient in several important respects. Ghana’s PRMA emphasises the importance of reliability in the provision of financial information by firms, but it was evident that in practice Ghanaians peripheral to the dominant state-firm nexus are prevented from accessing meaningful disclosure. The interviewees’ comments suggested that the information provided by the government is particularly deficient in terms of the form and content of reports, with the latter often perceived to misrepresent the true nature of the business activities concerned. The evidence from the follow-up interviews in 2017/2018 suggested that nothing substantive had changed in the intervening period. Interviewee PRG 04 (a social commentator and, by 2017, a managing tax partner) believed that while transparency had improved on the surface the reality was quite different, with very low quality information remaining a defining feature of government reports; he suggested that:
“When we started receiving financial reports after 2014, particularly from the government, we thought the issues we raised had been addressed. However, four years down the line, we have come to a conclusion that it’s been a waste of time and resource preparing those reports … African politicians will never change”

The perceived problems were exacerbated by the apparent failure of the Ghanaian state authorities to put in place the type of robust structural arrangements that can promote dynamic equilibrium and power symmetry between accountors and accountees – and in turn prevent autocracy and corruption via emergent learning processes (Wanyama et al., 2013). Rather than acknowledge and address the issues arising with previous resource discoveries in Ghana, the accountors appear to have become rooted in positions that entrench the nation’s economic problems. Interviewee INX 02, a senior consultant and academic, argued that this tendency was linked to the state’s refusal to provide detailed commentary on the O&G sector’s finances, with the issues only being mentioned in public on a cursory, sporadic basis; he noted that:

“I have only heard some financials of the oil being mentioned on radio a couple of times (by government and state institutions). Sometimes you can’t even vouch for the credibility of those doing these shows.”

The persistence and apparently systemic nature of the problem – with political leadership explicitly excoriated, even that of newly elected ‘radical’ parties16 – accords with Jessop’s articulation (in Jessop, 2003b) of formal adequacy, in this case via the state’s evident ability to limit accountability discharge to Ghana’s citizens, irrespective of electoral outcomes. By simply ignoring demands for the type of institutional access that would permit users of the information to express their concerns and question those responsible, the dominant state institutions in Ghana’s O&G sector are effectively free of any discharge obligations of the type that would render a more inclusive hegemony of the type suggested by Joseph likely.

The accountees were asked about the specific issue of timeliness in financial reports — and the extent to which they have predictive and confirmatory values for decision-making – as this is set out in the PRMA as a key attribute of meaningful accountability discharge. However, the common view was of a consistent lack of timeliness in governmental financial reporting with a negative impact on its value in a decision-making context. In this regard, interviewee PRG 03, a pressure group CEO, argued that by the time the reports were provided they were “no longer relevant for decision-making and only meant to waste our time.” Interviewee RAI 05, a member of the parliament’s finance committee, acknowledged culpability on the part of the nation’s legislators:

“The problem probably is with parliament. Our oversight job is not going as well as it should. This is because we should have reported much earlier on the 2010 and 2011 reports. The 2011 report is pretty much done but not completed and the time has passed so we are hoping to report 2012 before 2013 comes. I don’t know when we are next going to meet … These are some of the issues that Ghanaians will be worried about … I hear the Trades Union Congress is worried. Other civil society organisations are worried … the issue must be addressed.”

The state’s apparent disdain for concerns relating to timeliness supports one of the key elements in Jessop’s contentions. In criticising Joseph’s neglect of issues relating to scale and integration, Jessop (2003b) employs the notion of spatial/temporal fix to explain the exclusionary tendencies that marginalise certain groups and interests. Of particular relevance here, Jessop contends that intertemporal delineation will play a role in processes designed to marginalise particular interests by subsuming these within an imagined ‘general interest’ (Jessop, 2003b, p. 142); the perfunctory concern for timing issues on the part of the Ghanaian state fits closely with this aspect of Jessop’s reasoning.

The interviewees argued that financial reports are necessary for ensuring the high levels of transparency required for substantive accountability discharge. Adherence to international accounting standards — in addition to the PRMA provisions — was seen as necessary for a strong governance system, but the responses made clear that in practice accountees are unable to get the government to render information regarding the ultimate use of O&G revenues. This failure was attributed by several of the interviewees to a lack of contract enforcement and the Ghanaian government’s resulting ability to prepare financial reports on the basis they see fit and at a pace of their choosing. The evidence indicates that accountors in Ghana construct and consolidate hegemonic capital in a manner that excludes those parties without the means to demand engagement. The financial information that does emerge from state parties regarding O&G activities is so deficient that it is essentially worthless for Ghana’s wider citizenry, with a clear disconnect between the latter’s experiences and the accountors’ claims. This tendency provides further evidence of practice that differs markedly from Joseph’s suggestions of unification in social formations around hegemonical development and consolidation. The latter contention attracts particular criticism from Jessop, who argues (in Jessop, 2003a) that societal interests are incompatible and paradoxical to the extent that any such harmony is highly unlikely in practice, with particular interests simply sitting beyond the boundary of consideration.

Whilst the second round of interviews highlighted recognition of an improvement in the volume of financial information provided in the intervening period, the point was made that without the mandating of public engagement forums, concerns involving the misuse of O&G revenues would remain. In this regard, RAI 03 (a member of the Public Accounts Committee at the time the original discussions took place, later a private consultant) described the significant promise represented by the shift in political power following the 2016 elections in Ghana as having failed to materialise, with the new lawmakers having “deaf ears,” “pursuing personal agendas” and a desire to “retain power by all means” despite the public having supported them with all “available resources and hearts”. The responses made in 2017–2018 by RAI 04 (an executive at the Ghana Revenue Authority), INX 01 (an Environmental Economist at the time of the

16 See note 14.
initial interviews, later a senior academic consultant) and PRG 03 (the CEO of a Pressure Group) echoed the above sentiments in suggesting that the extent to which Ghanaian politicians neglect their civic duty is alarming. These individuals all pointed to the extremely limited value of the financial information provided when this is accompanied by accountors’ refusal to engage in any discussions relating to its content. Several accountees suggested that their main concerns in this regard lie with the government (and its agencies) rather than with the UOCs. In the most recent discussions, INX 01 linked the problems to embedded corruption in stating that:

“…. Have you seen the corruption in the Ghanaian football being exposed by Anas (one of Ghana’s leading investigative journalists) as we speak? In fact, not only in Ghana, but in parts of the sub-Saharan African region, did you watch the clip on television? I was there at Parliament house to watch it live. Did you see how officials were collecting money here and there to influence decisions, even including FIFA officials in Ghana and other parts of Africa? Yes! I believe this is exactly what is happening in the Ghanaian oil sector, and that explains why those in power are not addressing our concerns. How can we be talking about the same issues since 2013. Tell me where on earth do such things happen? Do you see these things happen in the developed world to such alarming extents with impunity? This suggests that there are fishy deals going on [and] that is why no action is being taken.”

The accountors were asked in 2017–2018 for their views about a number of specific issues raised by the accountees including the practice where crude oil is taken out of the country to be refined despite the nation having a processing capacity of forty thousand barrels of oil per day. None of the state-based interviewees taking part in the follow-ups were keen to open a dialogue in the areas concerned, arguing that the questions were too sensitive. Again, the propensity suggested by Joseph for the state to drive a structural hegemony that encompasses and fills social voids is not borne out by the views expressed here. In contrast, Jessop’s (2003b, p. 148) suggestion that the degree of structural coherence emerging in the wake of hegemonical construction is highly unpredictable, particularly at a societal level, accords with our evidence of the state employing a range of obfuscatory devices to frustrate Ghanaians’ ability to access relevant information.

5.3. Citizen-Firm relations

While the Ghanaian government’s failure to provide meaningful discharge was reflected in perceptions of prevarication and smoke-screening, the behaviour of the nations’ O&G firms was characterised more straightforwardly as a complete failure to engage and provide any meaningful information to those parties sitting outside the state-firm margin. The PRMA (2011) and EITI 2013 require Ghanaian firms to make their financial reports available in a form understandable to all, with interactive forums enabled that support accountability, transparency and governance. However, these obligations do not appear to have been taken seriously in practice, with interviewees expressing bewilderment that firms’ failure to engage has been allowed to persist, with no expectation of improvement in the near future. In contrast to the range of issues arising in terms of state-based accountability failures, the complete absence of any meaningful financial information provision was a common theme when the discussions turned to citizens’ relations with the O&G firms themselves, with several interviewees demonstrating awareness of the manner in which practices conflicted with their legal rights. The opinions of interviewee PRG 02 were typical in this regard; when asked if she had seen financial reports generated by the nation’s upstream O&G companies she responded:

“No. I have seen budgets but not financial reports, though I know they should have financial reports, I have never seen one myself. They are not publicly available … The public has the right to know and we must see these reports. Why are they making it difficult for us to see the reports?”

The perceived outcomes regarding societal exclusion from information flows provide a further example of the way in which the evidence contributes to the Joseph/Jessop debate. Jessop (2003a), whilst criticising Joseph’s views on the basis of the lack of definition of state actors, invokes arguments about the tendency for operational functions (in this case financial reporting) to become mired in conflict across competing parties’ interests with, in the present case, Ghanaian citizens’ views appearing to fall outside any boundary of importance. Although the interviews conducted in 2017–2018 revealed some acknowledgement of improved information flow quantity, details regarding employment of the revenues remained absent, making it impossible for users of the data to interrogate properly any proposed investments. The concerns of this nature are summed up in the views of INX 02, a former consultant/academic, now a leading journalist:

“Honestly as an academician and a consultant, I am always in need of information, principally financial but, for the first three years, I was surprised at the level of financial information disclosed by the accountors, it was just not enough for any meaningful work, in a real sense … Subsequently, since 2014, they have started releasing information and reports, but the issues being raised by us are not being addressed at all. So what is the sense in spending money to prepare financial reports when the matters arising will not be addressed?”

To the extent that financial disclosures are provided by the firms, they were seen as lacking the expected degree of clarity, with a widespread view that the reports are simply too complex to be of use. Interviewee PRG 02 even suggested that one set of reports should be produced “from the financial analytical point of view” and another “in plain language for all concerned stakeholders irrespective of their professional background to read and understand for decision-making.” The entrenched insulation from pressure for financial accountability discharge that Ghana’s O&G firms appear to benefit from is consistent with a further contention of Jessop’s, in this case his argument that the advancement of politicised interests can be detached from economic outcomes over the longer-term (Jessop,
The concerns expressed regarding firms’ provision of access to information suggest that the extent of disconnect between the inclusive language of regulatory principles and practical outcomes is substantial in relation to Ghana’s natural resource wealth.

The accountees were aware that under the Ghanaian constitution accountors have an obligation to provide financial information and that they (the accountees) have the right to such information. There was also widespread awareness of the rightful notion to punish accountors for substandard resource governance. However, as the legal system in the nation does not provide any de facto support for these rights – with no meaningful forums provided for discourse between the institutions and Ghanaian citizens (Amoako-Tuffour, 2011) – the potential for accountability discharge via this route is non-existent. The accountees also expressed disquiet regarding the absence of information relating to institutional governance practices. Particular concern was evident about the lack of documented governance principles relating to the use of revenues for the common good. The interviewees’ opinions revealed a lack of confidence in firms’ behaviour so overwhelming that it introduced a darkly comical element into the discussions. For example, interviewee INX 02, an academician and consultant, characterised reporting practices in the following terms:

“‘So much money came in and this is how we have spent it.’ Is that not what they report in financial statements? Rather, what we want from them is, this is the money we made and we suggest or propose spending it this way, what is your view? … But you know, they finished spending the money and they come and tell you what they spent it on. Is that not what happens? Oh no! Ha!”

The participants’ opinions suggested very limited expectations of progress in terms of future levels of accountability. Ghana’s O&G firms’ failure to facilitate public engagement regarding the proposed use of the resource wealth extends to Africa’s private sector the scope of Ferry et al.’s (2021, p. 2) argument that potentialities around the continent’s natural resource abundances can be compromised by ‘devious compliance’ with nominal transparency standards at the implementation stage by state-owned African institutions. The suggestion of corporate disdain for concerns about societal influence on the application of the resources provides further support for Jessop’s contention (Jessop, 2003b, p. 145) that hegemonical projects involve the effective imposition of collectively prescribed judgements across abstract communal spaces. In such a setting, the space simply does not exist for consideration of broader perspectives in the manner implied by Joseph’s alternative framing of a unifying propensity.

5.4. Overview

Ghana’s government and the O&G firms operating within its borders appear happy to attest to interactions with each other that are well-functioning, effective and robust, but neither the state nor the private sector appears to make any significant effort to engage with the Ghanaian citizenry. Whilst perceptions suggest that the government adopts a slightly more nuanced strategy involving dissembling and procrastination than the O&G firms themselves, a paucity of accountability discharge appears to characterise relations between powerful accountor parties in Ghana and the nation’s citizens. This outcome provides the first detailed indication of practices that differ in terms of the relative degree of support offered for Jessop and Joseph’s contentions regarding hegemony as a driver of societal unity. The evidence presented here is entirely consistent with Jessop (2003b)’s reasoning whereby observed outcomes will reflect the propensity for sub-categories of social relations to emerge when competing objectives are embedded in institutional and social structures. Jessop’s views in this regard reflect his argument that any general interest of the type (openly) attested to here by the powerful institutions will, by its very nature, marginalise others as hegemonic production gathers pace. Jessop contends that the discord between his views and those of Joseph centre on the latter’s continuing belief in the notion that societal unity is normal, reflecting as it must an obdurate tendency for a coalescing structural hegemony. Our evidence suggests that, certainly in so far as the Ghanaian O&G sector is concerned, the outcomes concur more strongly with Jessop’s perspective, with firm and state institutions playing a leading role in the persistence of a delineation between their own inter-relations and accountability outcomes for the wider citizenry. Jessop’s criticism of Joseph’s reasoning on the basis that it makes assumptions regarding the normality of societal cohesion and integration that are not justified (Jessop, 2003b, p. 138) appears to be entirely aspotic.

The open acknowledgement by the institutions of valuable and effective inter-party discourse suggests that the type of state-firm interaction documented by Andrew and Baker (2020) is not restricted to private communication within constructed boundaries but – where those excluded are sufficiently powerless to influence behaviour – can also emerge in public articulation of the relationship and its constituent information flows. Notably, the timeliness in communication between state and the O&G firms was referred to directly by both institutional parties, despite failures in this context being highlighted as a major concern by several of the interviewees positioned outside the boundaries of the hegemonic centre. Our findings support Andrew and Baker’s identification of a tendency for hegemonic construction to incorporate the ‘othering’ of external parties (Andrew & Baker, 2020, p. 8). Critically, however, this exclusionary tendency is evidenced here openly rather than under any veil of privacy, with the state and corporate parties apparently happy to attest to the quality and effectiveness of their communication. This complete mismatch between perceptions exposes the embedded nature of the problem; state and firm parties apparently see nothing wrong with current discourse outcomes to the extent that they are content to openly congratulate themselves on their engagement with each other despite the almost complete marginalisation of wider societal interests.
6. Conclusion

6.1. Contributions

This study has explored perceptions about accountability in the context of a developing nation’s natural resource wealth. Simultaneous investigation of the views of accountors and accountees has allowed us to contrast the extent of discharge by both firm and state to Ghana’s citizens with the nature of engagement between the two accountor parties.

The first contribution of the paper relates to the implication that the construction of a state/firm hegemony that is selective in nature – by virtue of its exclusion of the citizenry from information flows and meaningful engagement more broadly – is possible in contexts such as those pertaining to Ghana’s O&G sector. The evidence thus supports Jessop’s criticisms of Joseph’s association of hegemonic development with societal unity. In particular, Jessop (2003b)”s argument that institutional relations entrench forces and processes on a discriminatory basis to bind together illusory political groupings appears entirely consistent with the accountees’ perceptions evidenced here. Far from acting in a manner likely to unify society, the powerful institutions that dominate the discourse driving hegemonic production have embedded precisely the sort of prejudice Jessop suggests, with the common interests existing between the two dominant parties ensuring the development of a discriminatory capital that fails to recognise or involve more pervasive societal demands. The findings reveal the potential for selectivity in accountability discharge to become embedded in the presence of significant power imbalances. Dominant state and firm actors in Ghana provide detailed, timely information to each other, in marked contrast with the treatment offered to Ghanaians as a whole, supporting Jessop’s prediction of a social void, with the harmony and coherence predicted by Joseph as a reflection of a unifying propensity essentially absent.

The second contribution offered by the paper relates to the potential for selective discharge to be attested to openly and freely by state and firm parties. This outcome builds on the insights offered by Andrew and Baker (2020) around government-corporate discourse in Nigeria. The evidence is entirely consistent with Andrew and Baker’s contention that hegemonic construction exposes the forces that act so as to preserve power for the elite. However, we demonstrate that where sufficiently substantive power imbalances exist between accountors and accountees, the former are more than content for this situation to be attested to in public discourse. In essence, while the propensity for exclusionary hegemonic tendencies in Ghana’s O&G industry are ‘normalised’ here, they are not ‘hidden’ (Andrew & Baker, 2020, p. 13).

The entrenched nature of the power imbalances apparently operating in Ghana means that if practices consistent with resource management for the common good are to be cultivated a new regulatory regime – with an expectation of substantive consequences for failure to comply – is required. The need for effective mandating is reinforced by the evidence of firms and government appearing to be much more content with accountability discharge practices than are Ghanaian citizens, a situation that recent increases in information quantity have failed to impact upon. Regulators charged with overseeing organisational behaviour in situations where pernicious outcomes define relationships between hegemonic powers and society as a whole should be aware of the hierarchical managerialist approach suggested by the empirical results. Recognition of this state of affairs will be necessary to underpin any moves to emphasise the moral imperatives inherent to regional custom regarding resource abundance. Such elaborations could usefully emphasise the long-term benefits of discharge mechanisms that reflect traditions regarding mutually beneficial outcomes, collaboration and community-wide welfare concerns. The incorporation of morality suggested by African societal mores might encourage the emergence of financial accountability discharge that reflects these civilising principles. In terms of implications for regulators within Ghana, arguably the most concerning aspect of the evidence presented here is that it points to widespread, deeply-set manifestation of practices that are completely at odds with both the spirit and detail of the relevant regulatory framework. If meaningful attempts to spread natural resource wealth across developing nations are to become the norm, the existence of structural tendencies such as the selectivity in accountability discharge demonstrated here need to be recognised and addressed to foster new emancipation-driven frameworks. At the very least, the evidence provides support for Wanyama et al. (2013)’s contention that the type of change required in African accountability frameworks is so well-established that root and branch change in attitudes – beginning as early as primary education – is needed if any substantive growth in inclusivity is to arise.

6.2. Limitations

As regards the study’s limitations, an obvious issue relates to the sensitivity of the topic. As Chanda et al. (2017) note, the highly political nature of debates regarding governance matters in developing African nations often represents a major hurdle when attempting to persuade knowledgeable individuals to express their views. However, Chanda et al. argue that these matters are of such fundamental importance to the citizens of the countries concerned that they should not be excluded from proper scrutiny on these grounds and, provided that appropriate reassurances are put in place regarding anonymity, insightful and honest opinions will emerge. Whilst we endeavoured to ensure that such measures were enacted here, we accept that the problems cannot be fully insured against. An additional issue that we would wish to acknowledge relates to the deliberate targeting of individuals with potentially informed opinions on the matters concerned. We believe that this approach was justified in terms of accessing meaningful perspectives but, as a result, even the ‘independent experts’ (INX) group was not representative of broader Ghanaian characteristics, in particular regarding education level. As noted in the analysis, all 27 interviewees had a University degree, in 8 cases as high as doctorate level. While the situation is improving, Ghana still has some distance to go before this type of profile becomes pervasive (Global Economy, 2019). Close examination of the perspectives offered by the INX group made it clear, however, that they were attempting to offer perspectives regarding the impact of discharge outcomes on Ghanaians as a whole rather than for the minority of the population with an atypical educational (or any other) experiential base. Finally, we acknowledge that the Jessop and Joseph debate mobilised here does not
explicitly address the impact of developing nation contextualities on the logic employed. Nonetheless, key elements and contentions within the debate have been shown to link with the outcomes evidenced in the present study. We recognise that some of the narrative has therefore been employed beyond its original (implicit) setting, but the approach has highlighted issues within a developing nation context that fit with key contentions in the earlier theories, suggesting wide applicability for the predictions in Jessop’s work regarding unreconciled societal interests in capitalist settings.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

Data will be made available on request.

Appendix 1. – Interview guide

**Accountees**

1. Could you kindly express your views and experience regarding the timeliness of the accountors’ financial reporting in the oil and gas sector and the extent to which the reports have predictive and confirmatory values for decision-making?
2. Now could you please kindly comment on the disclosure quality (primarily relevance and reliability) of the accountors’ financial reports?
3. At this point, could you please comment on the availability of such financial information.
4. Are there any other comments you would like to make regarding the issues discussed so far, or on any related issue we have not mentioned?

**Accountors (government)**

5. Could you (the government) kindly express your views and experience regarding the timeliness of the oil companies’ financial reporting and the extent to which the reports have predictive and confirmatory values for decision-making?
6. Now could you (the government) please kindly comment on the disclosure quality (primarily relevance and reliability) of the oil companies’ financial reports?
7. At this point, could you (the government) please comment on the availability of such financial information?
8. Are there any other comments you would like to make regarding the issues discussed so far, or on any related issue we have not mentioned?

**Accountors (firms)**

9. Could you (the companies) kindly comment on the role of the government in your reporting process and if the respective institutions provide a supportive environment for this?
10. Are there any other comments you would like to make regarding the issues discussed so far, or on any related issue we have not mentioned?

2017/2018 Interviews

11. Since our last interview, could you kindly tell me if there have been any significant changes in these areas and the financial reporting and related issues previously discussed?

(Depending on the response we probed further).

References


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