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**Topic:** « Public Sector Reforms: Changing Contours on an NPM Landscape »

**Abstract:**

Previous studies suggest that, over the last decades, public-sector accounting has moved from Public Administration (PA) to New Public Management (NPM) ideas, and more recently, towards a New Public Governance (NPG) approach. These systems are presented as mutually exclusive and competing. Through an extensive document analysis, this paper explores whether convincing movements towards NPG ideas can be identified at the level of political debate. The study focuses on accounting changes in the UK central government starting from the 1990s. No evidence is found that NPM is a transitory state in the evolution from a regime of traditional PA to NPG, a claim made by some commentators. The political debate continues to predominantly utilise NPM arguments, with the three systems viewed as containing complementary, rather than competing, schemes. This has resulted in layering, rather than replacement, of ideas.