Doctoral thesis evaluation

STUDENT NAME: SALEM UDOH

TITLE OF THE DOCTORAL THESIS: ACCOUNTING IN SOCIAL MOVEMENTS: IMPACT OF SOCIAL CONTROLS ON ETHICAL PUBLIC BUDGETING IN DEVELOPING ECONOMIES

SUPERVISOR: PROF. ING. BORIS POPESKO, PH.D.

REVIEWER: PROF. ING. JAROSLAV WAGNER, PH.D., FACULTY OF FINANCE AND ACCOUNTING, PRAGUE UNIVERSITY OF ECONOMICS AND BUSINESS

The doctoral thesis addresses a highly relevant and topical issue at the intersection of management accounting, public sector governance, and anti-corruption research. The work focuses on ethical budgeting behaviour in developing economies, with particular emphasis on the role of social control mechanisms, namely Advanced Civic Education (ACE) and Fair Reward Systems (FRS), and is empirically grounded in the context of The Gambia.

Relevance and timeliness of the topic

The thesis deals with one of the central challenges of contemporary public sector management: how to reduce fraud, misuse of public funds, and budgetary inefficiencies. The author successfully identifies a research gap related to the dominance of technical control mechanisms in existing literature, while insufficient attention is paid to internalized, value-based forms of control. The focus on social controls and behavioural transformation therefore represents a meaningful and innovative direction of research.

Fulfillment of the dissertation's objectives

The dissertation defines a clear set of research questions and hypotheses centred on the relationships between ACE, FRS, and ethical budgeting behaviour captured by the construct of Social Accountability Consciousness (SAC). These objectives are logically derived from the theoretical background and are consistently operationalized in the empirical part of the thesis. The research design allows for direct testing of the formulated hypotheses (H1–H5). It can therefore be concluded that the dissertation fully achieves its stated objectives.

Methodological perspective

The thesis is based on a well-designed mixed-methods approach, combining quantitative and qualitative research. The quantitative component relies on survey data collected from 104 respondents and analysed using advanced statistical techniques, including structural equation modelling (PLS-SEM), confirmatory factor analysis, and reliability and validity testing. These methods are appropriate and executed at a high level, ensuring robustness of the results. The qualitative component consists of semi-structured interviews with public sector practitioners, which provides an important contextual and interpretive dimension to the findings. The triangulation of methods significantly strengthens the validity of the conclusions and represents one of the key strengths of the dissertation.

Results and contribution

The results of the research are both theoretically and practically meaningful. The most important finding is the dominant effect of Advanced Civic Education on ethical budgeting behaviour, suggesting that internalized values, mindset, and ethical awareness play a more decisive role than financial incentives. The role of the Fair Reward System is confirmed only partially, as it shows a statistically significant but practically limited effect and fails to demonstrate mediation or moderation. The qualitative analysis further supports these conclusions, emphasizing that integrity, patriotism, and mindset are perceived by practitioners as key drivers of ethical behaviour, while financial incentives alone are insufficient.

The scientific contribution of the dissertation is significant. The author introduces an original construct, Social Accountability Consciousness (SAC), which captures the internalized readiness of public servants to act ethically and responsibly. Furthermore, the thesis proposes an integrated conceptual framework combining elements of principal–agent theory, fair wage theory, and social movement theory. This interdisciplinary synthesis represents an original contribution to both management accounting and public administration research. The empirical testing of the proposed model in a developing country context further enhances the novelty and relevance of the work.

In terms of practical implications, the dissertation provides valuable recommendations for policymakers, public sector institutions, and international donor organizations. The findings suggest that reforms should prioritize educational and value-based interventions aimed at developing ethical awareness and accountability consciousness, rather than relying solely on wage increases or technical controls.

Formal structure and language quality

The formal quality of the thesis is at a high level. The structure is logical and clear, progressing from theoretical foundations through methodology and empirical analysis to discussion and conclusions. The language is academically sound and generally precise, although certain sections could benefit from stylistic simplification. The extensive use of tables, figures, and appendices contributes to the clarity of presentation and transparency of the research process.

Publication activity of the student

The publication activity of the author is above standard for doctoral studies. The candidate has published several articles in peer-reviewed journals and has additional manuscripts under review in internationally recognized outlets, directly related to the dissertation topic. This demonstrates the author's ability to disseminate research results and engage with the academic community.

Questions for the defence

1. In your model, you assume that FRS has both a mediating and a moderating effect on the relationship between ACE and SAC (both effects are found to be insignificant in your model). Summarize the theoretical rationale for this model design and explain why you did not try a less “ambitious” model with only a mediating relationship (while, of course, retaining the direct relationship between ACE and SAC).

2. The empirical data are limited to a single country context. How could the proposed ACE–FRS–SAC framework be transferred to other institutional environments with different cultural, economic, and governance conditions.

Final assessment

In conclusion, the submitted doctoral thesis represents a substantial and original contribution to the field of management accounting and public sector governance. The work demonstrates a high level of theoretical insight, methodological competence, and practical relevance. Based on the above evaluation, I recommend the dissertation for defense.

Jaroslav Wagner

Digitálně podepsal Jaroslav Wagner
Datum: 2026.06.19 16:54:00 +02'00'

Jaroslav Wagner

Prague, the 19th of June, 2026