

Newsletter – Autumn 2017

Report from the Chair

As I write this, many of the universities in the UK will be commencing the 2017/2018 academic year. Increasingly, both teaching and research have become the focus for ‘precise’ measurement (and reward/punishment) in the university system. Whether such is desirable in the sector, and whether the systems developed in the UK are appropriate at all, remain moot points. It is with interest that I read a piece in our local university union branch newsletter earlier today (penned by the outgoing president of the students’ union at Queen’s, Seán Fearon) complaining about the increasing marketisation of the university sector and the need to focus on what a university should be about. Encouraging staff (and students) to join a ‘Take Back Queen’s’ alliance to counter what was perceived as unhelpful, undemocratic and unethical managerialism, he stated that: ‘It is my firm belief that the meaningful change desperately needed at Queen’s University will only ever be achieved by an unprecedented unity between students and staff towards a common end: a democratic, truly public seat of higher learning run in the interests of society and its members.’ I suspect his sentiments are shared by many in the university sector.



To me, the above is but one example (of which there are many) of the importance of focusing on public service and charity organisations as the subject of our research. The conducting and subsequent dissemination of theoretically-informed and rigorous empirical analysis (and critical thinking) in the area is essential. This can be used as a basis for judging proposed (and even previously implemented) changes and ideas, as well supporting policy makers and decision makers as the grapple with the challenges facing public-sector organisations, charities and other not-for-profit associations. In addition (hopefully), such can be drawn upon to counter what, at times, seems like a pervasive and continuing momentum towards the implementation of managerial and market ‘solutions’ in a sector where, frequently, these are not appropriate.

After my rant (and it is always good to have a rant), time to reflect on some things over the past year and a few planned for the future. The annual BAFA conference was held in Herriot Watt University in Edinburgh (10-12 April 2017). An extensive, interesting and eclectic range of public service and charity papers was presented, and the debate and discussion was lively. This, together with the networking opportunities that the conference afforded, benefitted all presenters (and it was fun). For me, it was great to visit Edinburgh again, one of my favourite UK cities (possibly only slightly behind beautiful Belfast!) and a place where I come regularly. A highlight of the conference was the conference dinner held in the centre of Edinburgh at the relatively new Scottish Parliament building at Holyrood (at the bottom of the famous Royal Mile). The food, music (traditional Scottish) and craic were mighty.

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New newsletter section

Please send any content you would like to feature in future editions of this newsletter (recent publications, calls for papers etc.) to the editor: David Yates at yatesdg@aston.ac.uk

2018 BAFA Conference:

Going forward, the **2018 BAFA conference** (celebrating the 50th anniversary of the *British Accounting Review*) will take place at the impressive Central Hall, Westminster in London (**9-11 April 2018**). The deadline for online submissions of papers 5 December 2017 (see:

<http://www.bafa.ac.uk/events/upcoming-events/>). I am hoping we will see a good turnout of public services and charities SIG members there.

BAFA Public Services and Charities Research Funding:

Late in 2016 a call for research funding was distributed to all SIG members (this was facilitated by a grant from CIPFA). As before, our thanks go to CIPFA (and Drew Cullen, its Marketing and Corporate Communications Director, in particular) for this much-valued support which will further the aims of the SIG. Three grants were made:

- Carl Evans (University of the West of England) for a project 'Exploring VFM in a Charity Setting'.
- Danielle McConville (Queen's Management School, Queen's University) for a project 'New Governance and Charity Regulation: Exploring Regulatory Dialectics'.
- David Yates (Aston Business School) for a project 'Exploring 'Grassroots' Notions of UK Service Club Accountability: Autonomy versus Control'.

Other Important BAFA Public Services and Charities SIG Associated Events:

The SIG will again be sponsoring the **New Public Sector Seminar 2017 (2-3 November, 2017)** at the University of Edinburgh Business School, and the theme will be ***Markets, Metrics and Calculative Practice in Public Services***. This very useful research gathering has always been an enjoyable and profitable few days. Further details:

<https://www.business-school.ed.ac.uk/ipsar/wp-content/uploads/sites/50/2016/10/New-Public-Sector-Seminar-2017-Call-for-Papers.pdf>

The SIG is also providing some sponsorship to a conference on *Accounting for the Public Sector at a Time of Crisis* to be held at the **Centre for Not-for-profit and Public Sector Research, Queen's University Belfast (17-18 January 2018)**. The Conference will be linked to a Special Issue of the prestigious academic journal *Abacus*. A hearty Belfast welcome will be afforded all those attending. Details of the conference can be found at:

<http://www.qub.ac.uk/schools/QueensManagementSchool/Research/CentreNotforProfit/Upload/Filetoupload,761887,en.pdf>

In finishing, let me thank the much-appreciated contributions of office holders who continue to provide support to the SIG: Mariannuziata Liguori (Secretary), Martin Kelly (Treasurer) and David Yates (Communication Secretary).

**Noel Hyndman,
Chair of the BAFA Public Services and Charities SIG,
Queen's University Belfast,
September 2017**

Conference on Accounting for the Public Sector at a Time of Crisis (and Special Issue of Abacus)

Centre for Not-for-profit and Public Sector Research (CNPR), Queen's University Belfast (Sponsored by BAFA's Public Services and Charities Special Interest Group)

Wednesday 17th/Thursday 18th January 2018

Call for Papers

The public sector across the globe is facing crisis on a number of fronts. New Public Management ideas, initially introduced into the public sector in the 1980s (and claimed to have the potential to make the state more efficient and effective), have been robustly challenged in terms of their tendency to undermine public values and their failure to deliver better services. The rise in network arrangements, often combining private-sector, public-sector and third-sector contributions (sometimes seen as a way of making more resources available to build public sector capacity), has been criticised for fragmenting service delivery, reducing accountability and undermining service quality. A period of austerity, following the worldwide financial crisis of 2008, has heralded swingeing cuts in public-sector spending across a range of services as governments seek to control debt and reduce deficits. Demographic changes, for example in the context of an aging population, have made spending-choice decisions difficult to make and difficult to justify. Calls for greater accountability and transparency (notwithstanding problems in defining these terms) have correlated with apparent reductions in trust (often brought on by scandals) in both organisations of state and establishment figures. In this dynamic context, public sector governance, accounting and accountability systems are heavily involved. At times they are used to shape and justify government responses to the crisis. Moreover, the tools and techniques of accounting frequently influence key actors' views on, and decisions relating to, the crisis. The language of accounting and accountability (and its related tools and techniques) are often mobilised to provide frameworks for analysis and, occasionally, ammunition to counter arguments that challenge approaches being taken. Calls for greater transparency and better governance are often met with responses related to the development of new, or the refreshing of old, accounting, accountability and governance processes. Given this, the conference aims to provide a timely and comprehensive overview of accounting, accountability and governance issues and practices in the public sector at this time of crisis. It is envisaged that contributions within this issue will not only provide evidence to evaluate and guide the introduction of new practices and processes within the sector, but also to inform policy making within government. This special issue seeks to invite empirical and theoretical contributions from a wide variety of research perspectives and approaches.

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Conference on Accounting for the Public Sector at a Time of Crisis (and Special Issue of Abacus) (continued)

Topics suitable for this special issue include, but are not limited to:

- The ways in which accounting is mobilised in the identification and managing of crisis.
- Making spending decisions in a period of severe budget restraint.
- The adoption and translation of business practices in the public sector, and the appropriateness of such adoption.
- Governance and regulation as a basis for building and maintaining trust. ☐ The use (and misuse) of accounting information by political actors.
- The understanding of accounting data by political actors (and others), and the impact of this on democratic accountability.
- The public interest and accounting and governance processes. ☐
- The impact of economic and financial shocks on the sector and how such shocks might be mitigated.
- The dangers of mission drift at a time of crisis.
- Government policy relating to accounting, accountability and governance. ☐ Managing accounting, reporting and governance change.
- Co-production and partnership arrangements in the delivery of government services.

This conference is associated with a Special Issue of Abacus 'Accounting for the Public Sector at a Time of Crisis' edited by Professor Noel Hyndman and Professor Donal McKillop. Submission of papers to the conference implies that authors wish to be considered for the Special Issue. Submissions to the conference should be to the Editors of the Special Issue. The Editors and Scientific Committee will initially review the papers for the Conference to decide which papers will be accepted. After the Conference, the Guest Editors will invite authors of a sub-set of the conference papers to submit their papers for the Special Issue of Abacus. Conference fee is £100 (this will be waived for PhD students who are members of BAFA's Public Services and Charities Special Interest Group). Register online: <https://knock.qub.ac.uk/ecommerce/qumsp/index.php> Guest Co-editors of Special Issue Professor Noel Hyndman, Centre for Not-for-profit and Public-sector Research, Queen's University Belfast, Northern Ireland, UK (email: n.hyndman@qub.ac.uk) Professor Donal McKillop, Centre for Not-for-profit and Public-sector Research, Queen's University Belfast, Northern Ireland, UK (email: dg.mckillop@qub.ac.uk)



**CALL FOR PAPERS for a RESEARCH WORKSHOP
and a special issue of
FINANCIAL ACCOUNTABILITY & MANAGEMENT**

**“MARKETS, METRICS AND
CALCULATIVE PRACTICE IN PUBLIC SERVICES”**

New Public Sector Seminar, Edinburgh, 2-3 November 2017

Co-Chairs: Irvine Lapsley, Peter Miller, Neil Pollock

This research workshop is interdisciplinary and welcomes contributions from all disciplines interested in **Markets, Metrics and Calculative Practice in Public Services**. However, the primary focus of this event is on the role of accounting in framing and shaping everyday experiences of citizens, managers and policy makers in public services delivery. The role of accountants and auditors has assumed a marked significance in recent decades; they have come to embody one of the central forms of expertise-shaping management practices, organisational processes and regulatory mechanisms in many organisational settings. Equally, the potential impact of accounting, and calculative practices more generally, have an increasingly extensive reach. There is substantial evidence of the influence of accounting work in, for instance, central and local government, hospitals, higher and further education. Such influence within the sphere of the State continues despite debates over the status of professional accounting expertise and critiques of the provenance, uniqueness and usefulness of accounting and auditing. This research workshop seeks to extend our understandings of the intermingling of accounting practices and bureaucratic procedures in the context of reforms to and within public service organisations. This is a research arena which may yield rich insights into the role of accountants, auditors and calculative practices in the shaping of social and economic life. This workshop is interested in research which may address *inter alia* the following questions:

- What do accountants do in the name of neutrality, in the domain of public service markets and metrics
- What devices and tools do accountants and auditors deploy which enhance calculative practice in the design of public services?
- What role do calculative practices play in the shaping of transparency and trust in public service design?
- How do leading accounting firms and consultants facilitate the 'travelling' of ideas and interventions (whether from the private to the public sector, or across different public service domains) and does this promote or hinder markets and metrics?
- What bodies of expertise do accountants and consultants mobilise in the management of public service delivery, and does that expertise foster efficacy in public services?
- How do accountants engaged in the management of government entities communicate their knowledge and advice? Do they promote or impede meaningful metrics?
- What are the contested features of public service markets in the world of modernisation and reform?
- How might we theorise the influence of auditors and accountants in the context of the public domain? Does their expertise influence efficiency and effectiveness?
- Do market reforms of public services enhance or undermine the quality and efficiency of service provision?

We seek contributions that have an accounting, management, regulatory or policy-making dimension, and which may be theoretical, empirical or methodological, or a combination. The research may be contemporary, historical or comparative. We are particularly interested in novel and creative approaches to the investigation of these phenomena. This seminar also has a doctoral forum and offers of papers from doctoral students are welcome.

The submission deadline for the workshop is 30th June 2017, but earlier submissions are welcome. Completed papers will be preferred. Manuscripts should be sent electronically (in a Word file format) to Irvine.Lapsley@ed.ac.uk and copied to Yvonne.Crichton@ed.ac.uk. There is a modest conference fee for participants with a limited number of conference fee waivers for doctoral students. If you are interested in attending, but not presenting, contact Yvonne.Crichton@ed.ac.uk



Accounting Control | Governance and Anti-Corruption Initiatives in Public Sector Organisations

Special Issue of British Accounting Review

Call for Papers and Workshop

In the quest to fight systematic corruption, governments in both developed and developing countries have over the years, undertaken a number of public financial management reforms that focus on enhancing financial controls and reporting, and promoting transparency, accountability and governance within their public-sector organisations. Whilst the negative impact of the mismanagement of financial resources and corruption within public sector organisations is evident, what works in addressing such issues is weak. Tackling these issues is a priority for governments in both developed and developing countries. However, establishing what works in different contexts and understanding the interactions and interdependencies between different policy interventions is relatively under researched and poorly understood. Consequently, research into the design and implementation of policies that will have the most impact is needed.

Dedicated to the advancement of accounting and public sector governance knowledge, this special issue is interested in the interaction between accounting, public sector organisations and their socio-economic and political environments, and encourages critical analysis of policy and practice in these areas. The principal aim of this special issue is to engage a global community of scholars and practitioners in research projects on policies and strategies related to accounting control, accountability, governance and anti-corruption initiatives in public sector organisations and to disseminate knowledge to enable a more sustainable, accountable and less corrupt public sector regardless of where it is placed in the world.

In this special issue, we call for contributions that explore accounting control, accountability, governance and anti-corruption initiatives in the public sector through a critical lens. Potential contributors are encouraged to interpret this theme broadly, yet critically, including the application of diverse theoretical and methodological perspectives to a wide range of countries and regional settings.

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Accounting Control | Governance and Anti-Corruption Initiatives in Public Sector Organisations (continued)

Topics for this issue include, but are not limited to, the following:

- The interplay between accounting and government in the context of management control systems, accountability and governance in public sector organisations;
- The interaction between accounting and both decentralization and a free press, and their impact on accountability, governance and corruption;
- Reform of public financial management to improve performance and mitigate gaming through subjective performance appraisals;
- Procurement reform and public sector project controls and accountability;
- Audit institutions and the role of internal and external audits as a means of establishing transparency and reducing levels of fraud and corruption;
- Anti-fraud/corruption and accountability/governance initiatives involving community monitoring and the media;
- Anti-fraud/corruption laws, including freedom of information laws, conflict of interest laws, or whistleblower legislation;
- Anti-corruption conditionalities in aid-allocation decisions in developing countries.

Please note that the guest editors' welcome informal enquiries from authors.

Special Forum Workshop

This special issue is associated with the Accounting, Society & the Environment (ASE) Workshop on the theme of **Accounting Control, Governance and Anti-Corruption Initiatives in Public Sector Organisations**, which is funded by the Chartered Institute of Management Accounting (CIMA) and will be hosted at Heriot-Watt University, Edinburgh, on Wednesday 11th October 2017.

The workshop is intended as a forum to encourage research collaboration across institutions and disciplines and for the dissemination of research outputs. The workshop focuses on a high level of interaction, discussion and debate in a friendly and supportive atmosphere. The workshop is interdisciplinary and welcomes contributions from all disciplines interested in the management and financial control of public sector organisations and anti-corruption initiatives aimed at increasing control and accountability of public funds. As such, we encourage contributions that have an accounting, management, strategic, regulatory or policy making dimension, that have an accountability/governance and anti-corruption orientation, and which may be theoretical, empirical or methodological, or a combination of those. We are particularly interested in novel and creative approaches to the investigation of these phenomena. The workshop also welcomes papers from emerging scholars and practitioners.

A specific purpose of the event is to prompt reflection about questions, issues and the role of public sector accounting and the discharge of accountability and governance obligations to tax payers and to establish whether a link can be drawn between this and reduced levels of corruption. It also seeks to identify topics that might be of interest to researchers, practitioners, policy makers and emerging scholars. For that purpose, in the introductory plenary session, scholars will be invited to raise questions and concerns to engage in a lively debate with the rest of the scholars. Registration for the workshop can be made through the link: <https://www.eventbrite.co.uk/e/accounting-society-the-environment-ase-workshop-tickets-33043505013>

BAFA Annual Conference, 2018

Monday 9 - Wednesday 11 April 2018

Central Hall Westminster, London

The British Accounting and Finance Association is pleased to announce the 2018 Annual Conference, London. Our strategic aims are to be:

a vibrant association of choice for accounting and finance academics;
the voice and resource of the accounting and finance community; and
campaigners for accounting and finance research and pedagogy.

2018 is being designated as the year we celebrate the 50th anniversary of the *British Accounting Review*, and we have booked the prestigious Central Hall Westminster venue for the conference.

Speakers:

- **Professor Werner De Bondt**, Driehaus Center for Behavioral Finance, DePaul University, Chicago
- **Professor Luciano Floridi**, Oxford Internet Institute, University of Oxford, and The Alan Turing Institute
- **Professor Jeffery Unerman**, BAFA Distinguished Accounting Academic 2017, Royal Holloway University of London



Registration:

Opens: 3 January 2018

Closes for main conference presenters: 1 February 2018

Closes for Doctoral Masterclass presenters: 1 March 2018

Closes for non-presenters: 23 March 2018

This year the registration fees are:

Full Ticket: £350

Discounted Ticket: £175 (check if you are eligible at: <http://bafa.ac.uk/conference-information/#rate>)

To book visit: <http://bafa.ac.uk/events/upcoming-events/annual-conference-doctoral-masterclasses-2018.html>