



CENTRE FOR NOT-FOR-PROFIT AND PUBLIC-SECTOR RESEARCH

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.

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

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Organising Committee

Guest editors, plus:

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Dr Danielle McConville

Important dates

Submission deadline for conference: 31st October 2017.

Decisions on papers for conference presentation: 10th November 2017

Conference dates: 17th-18th January 2018.

Special Issue publication date: early 2019.