

Newsletter – Spring 2019

Report from the Chair: April 2019

More on teaching and research

For a considerable time, many public-sector, government and nonprofit organisations have sought (or been forced) to develop targets which reflect a myriad of aspects of an organisation's performance. These are then used for control, decision-making and accountability purposes. In particular cases, 'good' performance is rewarded with financial and other rewards, some of which can be very significant. Driven by a largely NPM agenda and its associated rhetoric, it is argued that the use of such metrics can lead to sharper, leaner, more effective organisations; and organisations within which individuals can be motivated (or persuaded or, possibly in some cases, coerced) into behaving in particular ways. In our own realm of higher education, the pervasiveness of such measures is very evident. As I have highlighted on a few other occasions, the impact of, for example, the REF and the TEF is considerable in terms of focus of activity, career progression and recruitment.



The REF process creates challenges in the ranking of published research and impact case studies. One highly-questionable tendency is for universities to use ranking lists of journals to categorise the excellence of publications located in those journals. Certainly a relatively easy way to operate, and one which is likely to be embraced by central university managers who know little about academic research and wish to exert control over academics. Given this, it is refreshing to see the emergence of, and some momentum related to adhering to, the San Francisco Declaration on Research Assessment. This seeks to halt such practices. Despite this, I suspect (and know) that lists like the CABS list in the UK still dominate much UK Business School thinking. Indeed, knowledge of the principles of the San Francisco Declaration, and commitments to follow its philosophy, appears limited in many in UK Business Schools who are charged with managing the REF process.

With respect to TEF, concerns are equally strident. TEF seeks to assess the quality of undergraduate teaching in universities, with evaluations being based on statistics such as dropout rates, student satisfaction survey results and graduate employment rates. Universities are then rated as Gold ('consistently outstanding'), Silver ('high quality') and Bronze ('satisfactory quality'), or, if they do not meet a minimum 'quality' threshold, they will be receive no award at all. Several weeks ago (March 2019) the Royal Statistical Society published a view that the TEF has statistical issues that are so major that it is 'likely to mislead students who use TEF to inform their university choices'. Quite a conclusion by, what is normally, a very conservative society, not given to such pointed assessments. This follows a cacophony of concerns expressed within the sector and more widely about TEF. Most striking is the question about whether the TEF really measures teaching quality at all, with there being no actual inspections of teaching inputting to the rating process; largely it is a paper-based exercise utilising already available data and written submissions from universities. Moreover, it is frequently argued that TEF is not difficult to 'game'.

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 d.yates@aston.ac.uk

The Tyranny of Metrics

Recently, I was speaking at a conference in Dublin on accountability and nonprofit organisations. One of the other speakers (who, coincidentally, is also a member of the Public Services and Charities SIG) referred to a recent book by Jerry Muller. This whetted my appetite. The title was attractive and intriguing (confirming my longstanding belief that a good title can give something 'legs' that it might not otherwise possess): *The Tyranny of Metrics* (2018, published by Princeton University Press). I was so intrigued that I acquired the book almost immediately, and, within a week, had completed reading it (not a long book – a mere 220 pages). Given what has been said above, I found it fascinating. A key theme from the book is that, rather than rely on the informed judgment of people familiar with the situation, organisations often gather meaningless numbers and use them to guide actions. This often entails significant cost and frequently results in consequences that are not beneficial to the organisation or, more widely, to society as a whole. Much of what is said can easily be related to universities, and, indeed, many of the examples used to illustrate the main arguments come from the public services and charity realm (including the university sector). The book explores the reasons behind the rising tide of metrification, the theories on which it draws and the motivations behind it. As I think about the operation of the REF and the TEF, I reflect on the concluding paragraph of the book:

'In the end, there is no silver bullet, no substitute for actually knowing one's subject and one's organisation... Many matters of importance are too subject to judgement and interpretation to be solved by standardised metrics... Ultimately the issue is not about metrics versus judgement, but metrics as informing judgement, which includes knowing how much weight to give to metrics, recognising their characteristic distortions, and appreciating what can't be measured. In recent decades, too many politicians, business leaders, policymakers and academic officials have lost sight of that.'

With regard to the REF and the TEF, and in terms of the evaluation of all public services, oh that more UK policymakers (and leaders of public services) would recognise the truth of this statement and act upon it! This book is a good, and very useful, read for all those interested in performance management in public services and charities. Read it and enjoy it at your leisure; and may its ideas motivate you to research in the area, and to counter arguments against the proliferation of nonsensical and inappropriate frameworks of evaluation that we so often face.

**Noel Hyndman,
Chair of the BAA Public Services and Charities SIG,
Queen's University Belfast,
April 2019.**



The Chartered Institute of
Public Finance & Accountancy

CIPFA ANNUAL CONFERENCE 2019 becomes Public Finance Live.

We're excited to announce the 2019 CIPFA annual conference will be held at Birmingham ICC on 9-10 July 2019.

CIPFA Annual Conference and Exhibition this year remains the UK's premier conference for professionals working in public finance and accountancy. Now known as Public Finance Live, hear from global economists, thought-leaders, tech pioneers and change management experts discuss and debate the opportunities and challenges presented by the impact of technology.

Attracting over 700 attendees and with sessions on everything from tech culture to fraud, this two-day conference is not to be missed. Plus this year you have the opportunity to attend sessions at CIPFA Regeneration 2019, a CIPFA event running alongside which addresses the issues around public property and asset management.

Streams:

- **Resilience and trust**
- **Regeneration / CIPFA Property 2019**
- **People and places**
- **Data and technology**
- **Talent and skills**

<https://cipfaannualconference.org.uk/>



Conference: Charities, nonprofits and NGOs: (re)building trust and legitimacy (and Special Issue of Financial Accountability & Management)

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)

Tuesday 3rd /Wednesday 4th September 2019

Call for Papers

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

- The ways in which accounting, accountability and governance systems are mobilised in the identification and managing of trust and legitimation issues.
- The identification (and deterrence) of fraud, scandal and mismanagement.
- The adoption and translation of business practices into the nonprofit 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 and accountability systems by actors.
- The understanding of accounting data by external actors (and the public at large), and the impact of this on the behaviour of nonprofit organisations.
- The public interest and accounting and governance processes in the nonprofit sector. ☐ The importance of (and dangers to) mission focus.
- The rise of calculative practices and their impact on the sector.
- Government policy relating to the nonprofit sector.
- Managing accounting, reporting and governance change. This conference is associated with a

Special Issue of Financial Accountability & Management 'Charities, nonprofits and NGOs: (re)building trust and legitimacy' 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.

Registration: <https://ecommerce.apps.qub.ac.uk/osbtl2019/catalog/>



Centre for Not-for-profit and Public-sector Research Queen's Management School Doctoral Colloquium 18-19 June 2019

Who should attend the CNPR Doctoral Colloquium?

The CNPR Doctoral Colloquium will be held in Queen's Management School, Riddel Hall, 185 Stranmillis Road, Belfast on 18-19 June 2019. It is targeted at those currently pursuing a PhD in the areas of not-for-profit or public sector accounting. While participants may be at any stage in their PhD studies, and may be undertaking their PhD on either a full-time or part-time basis, those who are in their final year are the most likely to benefit from this event.

Format

Those accepted for the CNPR Doctoral Colloquium will be required to present a paper on which they will receive feedback from the following panel of established academics, each of whom has extensive experience in supervising PhD students and publishing in high-quality journals in the areas of not-for-profit and/or public sector accounting:

Professor Irvine Lapsley (University of Edinburgh)
Professor Ileana Steccolini (Newcastle University)
Professor Ian Thompson (University of Birmingham)

In addition, members of Queen's CNPR will be present to provide informal guidance and feedback (and to make you welcome). The panel, together with Queen's CNPR staff, will select the winners of the CNPR Doctoral Colloquium Best Paper Award from among all accepted submissions by PhD students (1st prize £300; 2nd prize £200). Each of the panel members will also present a paper at the CNPR Doctoral Colloquium and, together with CNPR staff, provide participants with an opportunity to seek advice on publishing from a PhD, reviewing for journals and academic career paths.

How to apply?

To participate in the CNPR Doctoral Colloquium, please send an email with your CV (two pages maximum) and an abstract (500 words maximum) of your paper to Ciaran Connolly (c.j.connolly@qub.ac.uk) before 5pm on 1 May 2019. There are no fees to attend this prestigious event and successful applicants will receive a £200 travel bursary plus one night's accommodation in Belfast. The event will commence with a pre-Doctoral Colloquium dinner at 7pm on 18 June 2019 and finish at 5pm on 19 June 2019. Participants are expected to attend the pre-Doctoral Colloquium dinner and remain until the end of the event.

Important dates

Deadline for applications: 1 May 2019 Notification of acceptance: 15 May 2019
Deadline for registration and submission of presentation paper: 31 May 2019
CNPR Doctoral Colloquium: 18-19 June 2019



[2019 Voluntary Sector and Volunteering Research Conference – Call for papers](#)

10-11 September 2019, Aston University, Birmingham UK A civil society for the future: setting the agenda for voluntary sector and volunteering research in the 2020s

Increasingly the voluntary sector and volunteering is viewed through the lens of 'civil society' and the past 12 months have witnessed considerable public and political debate about how civil society can be at the heart of the changes needed to ensure that all communities can thrive. This includes how to strengthen social value within communities, how civil society can revitalise and enhance democracy, and the potential for reshaping state-civil society relationships.

We welcome submissions for individual papers, panel sessions and workshops. Given the conference theme, we are particularly keen to receive proposals offering critical reflections on the future of civil society, but we welcome proposals that address a range of issues relevant to the voluntary sector and volunteering, including:

- The Conference Track – Critical Reflections on Civil Society
- Democracy and grassroots voluntary action
- Diversity, race, (in)equality and inclusion
- Volunteering, participation and social action
- Advances in theory and methods
- Funding, fundraising, philanthropy and social investment
- Organisational management and governance, including law and regulation
- Historical perspectives on civil society, the voluntary sector and volunteering
- Civil society at the boundaries: relationships with the state and/or private sector
- Measuring civil society: outcomes, impact and social value
- New researchers stream
- NEW: *Bonus Stream* Social Housing

Deadline for submissions is **13 May 2019**.

Any questions, please email conference@vssn.org.uk



The
University
Of
Sheffield.



Aston University
Birmingham



UNIVERSITY OF
BIRMINGHAM

Centre for Research into Accounting and Finance in Context (CRAFiC)

Research Day | Critical Perspectives on NGO Governance and
Accountability

1 May 2019, 9:00-17:00

[Halifax Hotel, The University of Sheffield, Sheffield S10 3ER, UK](#)

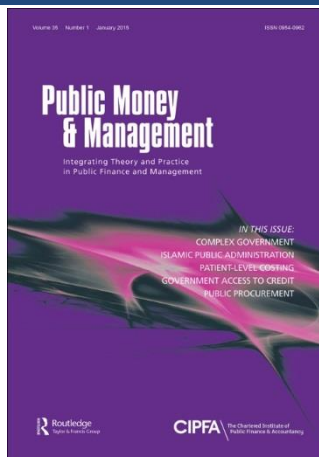
Many NGOs make important social, economic and environmental interventions in an effort to address the suffering that has arisen from globalisation, market failures, and ineffective regulation. In addition, these organizations increasingly fill the gaps created by the retreating state and the resultant decrease in public service delivery. However, attention has been drawn to some negative consequences of NGO's actions and perceived problems in their governance and accountability.

Recently, there has been a significant erosion of trust in NGOs resulting from the mediatisation of a number of scandals, financial irregularities, sexual abuse of vulnerable beneficiaries, misuse of power and accusations of mission drift. Another area of contention relates to homogeneity of purpose. It is often incorrectly assumed that all NGOs share similar objectives, such as minimising social, economic and environmental exploitation, as well as supporting diversity and inclusion in order to ensure equity in the distribution of their services and resources. However, this assumption has been challenged.

To address these and other concerns, many have argued that the transparency and accountability of NGOs must be improved if these organizations are to achieve their objectives. In particular, there is growing pressure to ensure accountability is not just provided to donors, but also to the weak, marginalised and oppressed. It is within this context that we convene this research day providing a critical perspective on NGO governance and accountability.

This event is linked to a special issue in [Critical Perspectives on Accounting](#).
For more information, please contact Prof Ataur Belal: a.r.belal@sheffield.ac.uk

Register: <http://management.sheffield.ac.uk/events/50348766516/>



Call for Papers

Experiences and challenges with gender budgeting and accounting Moving towards gender-responsive forms of accountability?

‘Gender budgeting’ or ‘gender-responsive budgeting’ are umbrella terms used to refer to a variety of tools, techniques and systems to incorporate a gender perspective in budgeting processes, ultimately promoting an effective mainstreaming of gender in policy-making.

Ample evidence has shown that ensuring a better gender balance in policies, organizations and society is not only right and fair, but also economically desirable. Without a robust gender analysis, budgets tend to reproduce gender inequalities and favour a return to traditional gender roles, overlooking the concerns of those most affected by that, a group that disproportionately includes women across the globe.

Interestingly, while some accounts of experiences of gender budgeting exists, gender budgeting appears to have attracted only limited scholarly attention. This call aims at starting to correct this imbalance by inviting submissions of papers which, among other things:

Highlight and contrast current experiences with gender budgeting and relevant lessons for policy and practice.

Explore the variety of gender budgeting approaches.

Explore the factors fostering or hampering the adoption and implementation of gender budgeting.

Explore the conditions or contexts under which gender budgeting come into being or fail to operate, including, among others, austerity.

Investigate the consequences and (expected and unexpected) effects of gender budgeting, at the individual, organizational, societal, or economic level.

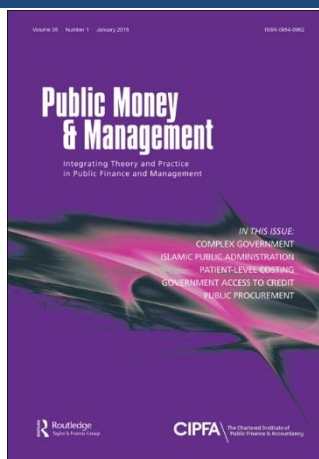
Look at the intertwining of governance, political, organizational variables in gender budgeting processes.

Explore the processes of moving or maintaining gender budgeting onto the policy agenda.

Explore the role of various stakeholders in mobilizing government resources to achieve the implementation of gender budgeting policies, including women’s representation in parliament and government, activist and community associations.

Explore the ways in which budgeting and accounting can play a role in redressing current gender-related inequalities.

Visit for Details: https://think.taylorandfrancis.com/public-money-management-si-experiences-and-challenges-with-gender-budgeting/?utm_source=CPB&utm_medium=cms&utm_campaign=JMY07540



Call for Papers

Valuation and measurement in the public sector

Based on the First IPSASB Research Forum (17 September 2019, Naples, Italy)

IPSASB considers that academic research can make an important contribution to the development of high-quality public sector standards. The board encourages the new academic research in selected areas as inputs into its discussions. IPSASB has therefore decided to participate in an IPSASB Research Forum, to be held in Naples on 17 September 2019, and it has agreed with PMM to publish a theme on 'Valuation and measurement in the public sector' to collect research inputs that might support its current projects: public sector measurement; revenues and non-exchange expenditures; infrastructure assets; heritage assets; public sector specific financial instruments and leases. We therefore invite 'main' (research) papers (up to 8000 words) and new development articles (up to 2500 words) on, for example:

- The objective of measurement in public sector financial reporting.
- Fair value in public sector accounting.
- Replacement cost in public sector accounting.
- Other current measurement bases in public sector accounting.
- Operational and financial capital maintenance in public sector accounting.
- Measurement and valuation of categories of assets of particular significance in the public sector: natural resources, heritage assets, infrastructure assets.
- Measurement and valuation of public sector specific financial instruments.
- Measurement of categories of liabilities of particular significance in the public sector.
- Accounting treatment of borrowing costs and transaction cost in public sector accounting.
- The use of present value in public sector accounting measurement.
- Measurement and valuation of leased assets and leasing liabilities on both the lessee side and the lessor side.
- Asset measurement and public service fees.
- Asset and liability measurement and implications for inter-generational equity.
- Asset and liability measurement and related consolidation issues.

https://think.taylorandfrancis.com/public-money-management-valuation-measurement-in-public-sector/?utm_source=CPB&utm_medium=cms&utm_campaign=JMZ07773



2019

AMSTERDAM

Alternative views on Public Sector Accounting and Financial Management

13 & 14 June 2019

CIGAR 2019

17th Biennial CIGAR Conference in Amsterdam, June 13-14 2019

Alternative views on Public Sector Accounting and Financial Management

The theme of the 17th biennial CIGAR conference is **Alternative views on Public Sector Accounting and Financial Management**. Scholars outside the domains of accounting and public sector (e.g., psychology, ecology) will be asked to give their opinion on our research field in the plenary sessions. Furthermore, colleagues will be encouraged to submit papers in which non-traditional theories and research approaches are used, such as the use of big data for analysis. Of course, papers using more traditional theories and approaches are also very welcome.

Invited speakers include prof. dr. Gerda van Dijk (professor in Public Leadership) and the president of the Netherlands Court of Audit. In addition to the plenary sessions focused around the conference theme, the last day features a session in which an overview is presented with regard to the current state of IPSAS and EPSAS. The conference will be concluded with the General Assembly of the CIGAR Network. Furthermore, next to the parallel sessions, some special workshops will be organized, including a publishers' forum and a workshop on how to effectively present your research to a scientific and non-scientific audience.

REGISTRATION

Combining the PhD seminar and Main Conference leads to a **€ 50,- discount**.

€ 425,-

Main Conference

(incl. Gala Dinner)

€ 75,-

PhD seminar

€ 100,-

Gala Dinner on 13 June

€ 200,

Practitioners Program on 14 June

Registration: <https://cigar2019.nl/>