

Special Issue Call for Papers

Journal of Public Budgeting, Accounting & Financial Management

ACCOUNTING FOR UNSTABLE ENVIRONMENTS IN THE PUBLIC SECTOR: MANAGING COMPLEXITY IN TURBULENT TIMES

Guest editors

Enrico Bracci (University of Ferrara – Italy) – enrico.bracci@unife.it

Zahirul Hoque (La Trobe University – Australia) – z.hoque@latrobe.edu.au

Francisco Bastida (University of Murcia – Spain) - alba@um.es

Background

In the last two decades, accounting research, particularly in the corporate sector, has developed relevant research in how accounting technologies are implicated, affects and are affected by environmental, societal and technological issues (Gray & Milne, 2018; Hopwood, 2009). Since then, the challenges for public sector organizations widened beyond the area of sustainability. More broadly, globalisation, economic and financial instability of public finance, demographic changes, disruptive technology, and digitisation are creating a significantly accelerated rate of change and complexity, as well as instability, whose scale has not been experienced before. The above changes are posing to governments new and challenging global issues but with relevant local and practical implications. This implies the emergence of new social problems for which are difficult to define solutions, stemming from multiple causes and in most cases cannot be solved by a single organization (Coynes, 2005; Jacobs & Cuganesan, 2014). Societal inequalities, social inclusion, natural disasters, corruption, and migration are examples of issues on which democracies and public services are challenged and we still know very little on how accounting is implicated.

On the other hand, big data and smart technologies started to have relevant impact on the business and societal environmental, promising innovation and increased capability of public sector organizations to cope with societal and environmental issues. Many potential applications and consequences can be foreseen, in terms of decision-making (i.e. assessing the environment to define a strategic planning), governance (i.e. developing open-knowledge among public administration), accountability (i.e. real time communication and reporting), and many other still unforeseen. For public sector organisations, these developments are making quality decision-making more important and more difficult. Conventionally, more information

has tended to mean less uncertainty, but this relationship is changing because although information-processing capabilities have improved, much of the increased volume of data is unstructured and complex—for example, social media posts and voice recordings.

In this context, we are also observing the acceleration of neo-liberal reforms (Bracci, Humphrey, Moll, & Steccolini, 2015). Public services and welfare policies represent the preferred areas of intervention of neoliberalism to enable the functioning of market mechanisms and the development of entrepreneurial mindset both in public managers and individual citizens (Cooper, 2015). Calculative technologies have an important role to play in creating/shaping individual and collective subjectivities, in simplifying complex realities and legitimising easy to take solutions (du Gay, 2006) to the benefit of the market. More research is needed to increase the understanding of the role of public sector accounting and accountability in coping with unstable environments and tackling old and new problems.

Topics for submission

The aims of the special issue are to collaborate in the analysis of how public sector accounting and accountability are implicated in the management of complex social, economic and environmental issues. The research may be contemporary, historical or comparative, adopting both a qualitative and quantitative methodological approaches.

Some indicative topics to be covered in the special issue are the following:

- The international movement to manage global financial, societal and environmental crisis and the state of the public sector
- Sustainable development goals and their implications for public sector accounting and performance
- The role of accounting in the accountability agenda in introducing non-financial reporting for public sector entities
- Socio-political and environmental institutional actors and their roles in governmental accountability
- The drivers of accounting and accountability change in the public sector
- The impact of 'Big Data' and smart technologies on public sector management, control and accountability
- Social media and public sector operations
- Social inclusion and how accounting and accountability can effect inequalities
- Human agency, institutional and professional entrepreneurs in the public sector
- The role of accounting and control in transparency and the prevention of corruption in the public sector

These themes are only indicative. Papers outside them with relevance to understanding public sector management and accounting practices in the changing environment are welcomed. The deadline for submissions is **30 November 2019**. Each paper is first reviewed by the guest editors and, if it is judged suitable for this publication, it will be then sent to at least two referees for double blind peer review. Accepted papers will be published in 2021.

Submissions to Journal of Public Budgeting, Accounting & Financial Management are made using ScholarOne Manuscripts, the online submission and peer review system. Registration and access is available at <http://mc.manuscriptcentral.com/jpbafm>. Please prepare your manuscript

according to the journal's authors' guidelines which can be viewed at: http://emeraldgroupublishing.com/products/journals/author_guidelines.htm?id=jpbafm

Contact details: For inquiries and further information please contact the corresponding guest editor Professor Enrico Bracci (University of Ferrara – Italy) – enrico.bracci@unife.it

References

- Adams, C., Muir, S., & Hoque, Z. (2014). Measurement of sustainability performance in the public sector. *Sustainability Accounting, Management and Policy Journal*, 5(1), 46–67. <http://doi.org/10.1108/SAMPJ-04-2012-0018>
- Agyemang, G., & Lehman, C. R. (2013). Adding critical accounting voices to migration studies. *Critical Perspectives on Accounting*, 24(4–5), 261–272. <http://doi.org/10.1016/j.cpa.2012.09.009>
- Ball, A., Grubnic, S., & Birchall, J. (2014). Sustainability accounting and accountability in the public sector. In J. Bebbington, J. Unerman, & B. O'Dwyer (Eds.), *Sustainability Accounting and Accountability*. New York: Routledge.
- Bergmann, A., & Grossi, G. (2014). Symposium on financial sustainability of the public sector: A critical issue for the stakeholders. *Journal of Public Budgeting, Accounting & Financial Management*, 26(1), 91–93. <http://doi.org/10.1108/JPBAFM-26-01-2014-B004>
- Bracci, E., Humphrey, C., Moll, J., & Steccolini, I. (2015). Public sector accounting, accountability and austerity: more than balancing the books? *Accounting, Auditing & Accountability Journal*, 28(6), 878–908. <http://doi.org/10.1108/AAAJ-06-2015-2090>
- Cooper, C. (2015). Entrepreneurs of the self: The development of management control since 1976. *Accounting, Organizations and Society*, 47, 14–24. <http://doi.org/10.1016/j.aos.2015.10.004>
- Coyne, R. (2005). Wicked problems revisited. *Design Studies*, 26(1), 5–17. <http://doi.org/10.1016/j.destud.2004.06.005>
- du Gay, P. (2006). Machinery of government and standards in public service: teaching new dogs old tricks. *Economy and Society*, 35(1), 148–167. <http://doi.org/10.1080/03085140500465949>
- Gibson, E. (2011). Who are the public equity holders? partners needed in Philadelphia and baltimore for urban sustainability. *Journal of Public Budgeting, Accounting & Financial Management*, 23(3), 362–394. <http://doi.org/10.1108/JPBAFM-23-03-2011-B004>
- Gray, R., & Milne, M. J. (2018). Perhaps the Dodo should have accounted for human beings? Accounts of humanity and (its) extinction. *Accounting, Auditing & Accountability Journal*, 31(3), 826–848. <http://doi.org/10.1108/AAAJ-03-2016-2483>
- Hopwood, A. G. (2009). Accounting and the environment. *Accounting, Organizations and Society*, 34(3–4), 433–439. <http://doi.org/10.1016/j.aos.2009.03.002>
- Jacobs, K., & Cuganesan, S. (2014). Interdisciplinary accounting research in public sector: dissolving boundaries to tackle wicked problems. *Accounting, Auditing & Accountability Journal*, 27(8), 1250–1256.
- Neu, D., Everett, J., & Rahaman, A. S. (2014). Preventing corruption within government procurement: Constructing the disciplined and ethical subject. *Critical Perspectives on Accounting*, 1–13. <http://doi.org/10.1016/j.cpa.2014.03.012>

Otley, D., & Soin, K. (2014). *Management Control and Uncertainty*. (D. Otley & K. Soin, Eds.) *Management Control and Uncertainty*. London: Palgrave Macmillan UK.
<http://doi.org/10.1057/9781137392121>

Rana, T., Hoque, Z., & Jacobs, K. (2018). Public sector reform implications for performance measurement and risk management practice: insights from Australia. *Public Money & Management*, 0962, 1–10. <http://doi.org/10.1080/09540962.2017.1407128>