

**Panel Proposal for the
XXIII IRSPM Annual Conference 2019
'ReNewing Public Management for Stewardship, Innovation and Impact'.
Victoria University of Wellington from 16-18 April 2019**

**Special Interest Group on Accounting and Accountability
Accounting for Stewardship and Innovation - Accountability for Impact**

Over the last decades New, Public Management has strengthened the role of accounting and performance measurement in the public sector, and research in these fields has witnessed enormous developments. Nevertheless, there is still an ongoing debate concerning the strong emphasis of accounting research on NPM as both the context of analysis as well as the conceptual framework, particularly given the increasingly complex environment in which public services need to be delivered, and the wicked problems that need to be solved. Researchers are urged to engage more fully with the important and complex problems of public service delivery that occupy the worlds of policy and practice and work collaboratively across disciplinary boundaries in doing so. In the fields of policy and practice, the delivery of public services increasingly builds on multi-actor and multi-sector arrangements, and the distinction between public and private becomes outdated. The very notions of 'public interest and 'public value' is increasingly contested, with reported levels of trust in governments and institutions at all-time lows. Furthermore, the attainment of public interest takes place in an abstract arena rather than in the specific domain of public sector organizations, blurring the processes of how public interest and public value are decided upon, and planned and accounted for, ultimately raising questions about who is accountable for the impact that is achieved on society. These developments together with a progressive decline of citizenship and the gradual erosion of democratic norms and values call for **new ideas, conceptual lenses and inter-disciplinary approaches** that allow scholars to **explore if and how accounting accounts for**, but also **impacts on, issues of wider social relevance** (e.g. the definition, creation and maintenance of public value, the co-production and hybridization of public services, public service delivery under extra-ordinary conditions). Moreover, they provide the opportunity for the accounting discipline to **pay stronger attention to its function in reflecting and building collaboration, democracy, confidence, wellbeing, participation, inclusiveness, fairness, and (possibly) happiness** and thereby **re-new the accountants' roles as stewards of public funds and public trust**.

This panel welcomes and encourages theoretical and empirical research that, among others, address the following questions:

- How can public value in the spectrum of innovative public service delivery arrangements (e.g. co-production, social innovation and social entrepreneurship) and their impact in society be measured, and how can it be accounted for, by whom as well as to whom? How can users and lay actors be held to account?
- How can accounting and reporting tools and techniques, including, among others, social accounting and integrated reporting, contribute to making the public value more or less visible, and shape conceptions of what public value and the public sphere are?
- How does accounting interact with other disciplines to address the practical and scholarly challenges posed by changing conceptions of the public sector towards an emphasis on

‘publicness’?

- How can accounting support accountability, decision making and control processes in the new public service delivery arrangements? How can it assist in solving the challenges of cooperation, collaboration, and co-production?
- How can accountants embrace their role as stewards of public funds across the budgeting cycle? How can they prevent and control activities and events in value destruction (i.e. fraud, corruption), particularly in arrangements that open up, blur, and go beyond organizational boundaries?
- How can accounting support accountability relationships in innovation? What are the uses (and abuses) of accounting information by politicians, managers, citizens, and their consequences for organizations, policies, and the society?

Contributions are invited that adopt any research strategy, as long as it effectively addresses the issues at hand and rigorously adheres to the methodology adopted, be it theoretical or empirical, quantitative or qualitative.

Key Deadlines:

- Abstract on-line submission opens the 13 September 2018 through the conference website
- **Abstract submission deadline 20 October 2018**
- Author notification 24 November 2018

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