Call for Papers

Public Sector Accountability and Corporate Governance –
Exploring Emerging Theories and Practices

CMS 7 Stream Proposal
The 7th International Critical Management Conference

July 11-13, 2011
Faculty of Economics, University of Naples Federico II,
Naples, Italy

Convenors
PhD, Assistant Professor Roland Almqvist (Stockholm University, Sweden)
PhD, Associate Professor Giuseppe Grossi (University of Siena, Italy)
PhD, Emeritus Professor Christoph Reichard (University of Potsdam, Germany)
PhD, Professor Jan van Helden (Groningen University, Netherlands)

Stream description
With regard to the critical public sector management studies stream at the CMS5 conference, we carry on with the critical observation of approaches to public sector accountability and corporate governance from a variety of perspectives.

National and international reforms focusing on the modernization of governments and their implementation at central, regional and local level rest on the assumption that improving mechanisms of accountability and governance will be result in better public sector performance. A critical examination of the concept and the scope of the accountability and its possible linkages with performance and governance will aim to expound the current debates underlying reform projects.

Moreover public sector reforms introduced a wide range of actors – corporations, foundations, agencies including private and intergovernmental actors – in setting the needs for corporate governance and accountability mechanisms and the characteristics of public sector networks more generally. The governance system of the public sector requires therefore an analysis of the boundaries of the public sector accountability as shaped by theories, management and accounting techniques and emerging international practices.

The convenors welcome both theoretical and empirical based research papers (using both qualitative and quantitative research methods) focusing on how “accountability” and “governance” area diffused in the public sector context as well as emerging debates relating to how multiple and complex actors interact in the new public sector arena. An indicative list of themes is defined below.

Papers may discuss and critically assess the recent developments of public governance and its effects on accountability. Besides other trends, papers may focus at the change of management concepts and tools under the influence of new public management and beyond new public management or at new institutional arrangements of providing public services (e.g. corporations, agencies, PPP solutions, contracting-out or privatization). Papers may particularly analyse the consequences of such changes for steering and control by government.
Some challenges for governments and public sector organisations in this context:

- traditional accountability structures and mechanisms are no more functioning; thus there is a demand for new/supplementary modes of public governance and accountability
- ensuring effective external control of complex holding structures (corporate governance of state-owned enterprises)
- establishing effective CG-mechanisms (such as codes of corporate governance and ethics, executive compensation, board of directors and auditors, CEO, and shareholder’s agreement) in case of PPPs or contracting-out, e.g. distribution of powers according to owner and contractor roles
- management of complex service contracts
- steering internal markets within large governmental entities (purchaser/provider split)
- transparency of resources’ flows in and between PSOs and the need to apply modern accounting techniques
- adjustment of commercial-law based Corporate Governance mechanisms to the specific requirements of public CG
- Role of private sector methodologies and practices in measuring outputs and outcomes (such as performance indicators in EFQM or balance scorecard formats, performance budgeting and cost accounting and), i.e. the recent developments of management control in public organizations.
- Role of new financial reporting in improving public sector financial accountability (such as accrual accounting, segment reporting and whole-of-government accounting)

Submissions

Please submit abstracts (maximum 1000 words, A4 paper, single spaced, 12 point font) by 30th November 2010 to Giuseppe Grossi (grossi@unisi.it). Notification of paper acceptance: 15th December 2010. Full papers will be expected by 1st May 2011.

References:


Contact Details and Profiles

**Roland Almqvist** is Assistant Professor in accounting at the School of Business, and is also head of the Institute of Local Government Economics at Stockholm University. His research has mainly been oriented towards management control in the public sector with a special focus on the outcomes of New Public Management in public sector organizations. His current research is focusing on the next phase in public sector management control and is exploring the question “what will come after the New Public Management?”.

email: ra@fek.su.se

**Giuseppe Grossi** (lead convenor for administrative purposes), PhD, is Associate Professor in Public Management and Accounting at the University of Siena, Visiting Professor in Kristianstad University and Research Fellow in Stockholm University. His major focuses of research are currently public governance and accountability, effects of agencification and corporatization, whole-of-government accounting, and performance measurement.

email: grossi@unisi.it

**Christoph Reichard**, emeritus professor of public management at University of Potsdam, Potsdam Center of Policy and Management. Major research issues are public management reforms, human resource management and civil service reforms, effects of agencification and corporatization, financial management reforms, particularly performance budgeting.

email: reichard@uni-potsdam.de

**Jan van Helden**, professor of management accounting at the Faculty of Economics and Business of the University of Groningen, the Netherlands. His research focuses on management changes in public sector organizations, with a special attention to how innovations in performance measurement, benchmarking, budgeting and cost management are used in practice.

e-mail: g.j.van.helden@rug.nl