



IRSPM - International Research Society for Public Management Special Interest Group (SIG) on Accounting and Accountability

Call for Papers for the

SIG Panel at the 24th Annual Conference - 22-24 April 2020 in Tampere, Finland

"Accounting and Accountability for the Digital Transformation of Public Services"

Chairs

Deborah Agostino, Milano Polytechnic, deborah.agostino@polimi.it Michela Arnaboldi, Milan Polytechnic, michela.arnaboldi@polimi.it Enrico Bracci, University of Ferrara, IT – enrico.bracci@unife.it Sanja Korac, Alpen-Adria-Universität Klagenfurt, AT – sanja.korac@aau.at Iris Saliterer, Albert-Ludwigs University Freiburg, GER – iris.saliterer@uni-freiburg.de Ileana Steccolini, Essex University, UK – ileana.steccolini@essex.ac.uk

Panel Description

Digitalization has become a buzzword in many aspects of life, and increasingly transforms public services. Governments are (voluntary or not) part of the digital revolution, embracing social media, analytics, machine learning based algorithms and artificial intelligence (AI). These technologies are envisioned with potential to engage with and better understand users, stakeholders and thus develop and deliver smart(er) public services.

A common element of these technologies is that they originate a plethora of data, characterized by high velocity, variety and volume. From an accounting perspective, this may provide great opportunities of developing and applying new methods of not only capturing financial and other performance information to manage and control public services, but also of analyzing and reporting it. This shift potentially increases transparency, strengthens accountability, improves monitoring, offering the basis for personalizing services to citizens and citizens engagement. Analytics and AI may also support and empower the accounting profession, but also pose conflicts and overlaps with other IT-oriented professions, in terms of risk management and fraud detection, data visualisation, and auditing in general. At the same time, they pose new challenges in terms of selecting and making sense of the massive amounts of available data, raising the bar for assessments of reliability, robustness and security.





However, we have only recently started to scrutinize these developments from an accounting and accountability perspective. The panel aims to take stock of what is currently known, and discuss opportunities, risks and challenges that digital technologies are bringing to accounting and accountability in public service organizations. Possible topics include (but are not limited to):

- The transformation of the role of public sector accountants in the digital era
- The origination of new professions at the boundary of public accounting
- The contribution of digital technologies to government transparency, accountability, engagement and collaboration with citizens
- The role of big/smart data and analytics in public service performance management and control
- The effect of digital technologies on accountability relationships in government entities and between government and citizens
- The role of analytics and digital technologies in supporting evidenced-based policy
- The transformation of financial reporting and audit assurance through datafication and AI

Additional Information:

There will be a call for a panel-related Special Issue in Financial Accountability and Management.

Key dates:

18 September – 08 November 2019	Call for abstracts open and close dates
06 December 2019	Notification of paper proposal decisions
28 November 2019 – 24 February 2020	Early bird registration open
25 March 2020	Registration closes, papers due
22– 24 April 2020	IRSPM 2020 Conference