

Public Accountability and Democracy

Financial Accountability & Management Special Issue

Call for Papers

Special issue guest editors

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Background to the special issue

Public accountability is a crucial instrument in democratic society alongside a safeguard of rule of law and a tool of learning in policy (Bovens et al., 2008). It is expected to increase trust in government through improving performance and transparency. Some scholars refer to this as a system of democratic governance (Mulgan, 2000). The concept has expanded from financial and legal accountability, to managerial and policy accountability. Accountability originates from an accounting focusing on financial information but there is a two-way street between accountability and accounting innovation since accountability is often 'attached' to reforms such as was argued regarding accrual accounting in the public sector. Indeed, public sector accounting reforms sometimes 'free-ride on the evocative powers of accountability' (Bovens, 2010). Public sector management reforms give us conflicting issues in public accountability across at least three spectra: individualized citizens versus citizens in community; authority versus democracy; and, control versus autonomy.

The individualized citizens versus citizens in community spectrum is related to how to recognize citizens in public services. Some New Public Management (NPM) literature sees the people as customers in a horizontal accountability such as in a market (Brewer, 2007). However, traditional public administration literature together with a new trend focusing on governance, posit citizens as beneficiaries and collaborators in a hierarchical or vertical – and networked – accountability relationship respectively.

The authority versus democracy spectrum is associated with the balance between government capacity and level of public accountability (Peters & Pierre, 2018). Citizens demand more control and information against government in ordinary situations, although allowing greater authority in a crisis.

The third spectrum of control versus autonomy is related to coordination between control and autonomy in government management. Giving public entities more autonomy has to be balanced with strengthening control. NPM-based reform prescribes more implementation autonomy in exchange for strengthening accountability-for-results. In contrast, networked management requires mutual coordination to meet goals but risks loss of accountability in the network due to the nonexistence of hierarchical authority (Acar et al., 2008). Both approaches presume that outputs and outcomes of public services can be measured in reliable ways. However, accrual accounting and performance measurement do not necessarily cope with the conflicts arising (Laspley, 2008, Arnaboldi et al., 2015).

In addition to that development and significant public sector reforms on public accountability, our democratic society is now challenged by lower levels of trust in public institutions (Kettl, 2017), a disparity/divide among people (Stiglitz, 2012), populism (Müller, 2017), and wicked problems like climate change (Pollitt, 2015), pandemics (Kilbourne, 2006) and aging demographics (Altman & Schactman, 2002).

In order to resolve the conflicts and respond to the challenges facing society and government, public sector management and accounting are asked to develop functions in light of democratic dialogues beyond financial and non-financial reporting. Added complexity characterizes today's public sector accounting and management (Steccolini, 2019). That complexity is the key underpinning of the special issue. Accordingly, it is hoped that the studies will advance frontiers regarding measurement foci across: inputs, outputs and outcomes; primary governance mechanisms across hierarchy, market and network; public accountability in terms of 'who does what and reports to whom'; the role of accounting in mediating relationships between output-oriented politicians in vertical accountability relationships with administrators; connections between citizens and service providers framed as customers and suppliers in a quasi-market; and, ways in which accounting and its rules/practices can affect power relations. From this perspective, scholars are encouraged to submit papers without circumscription as to method or theory in addressing relevant topics, whether using quantitative, qualitative, mixed, or experimental approaches. Interdisciplinary approaches and comparative studies, including those at the interface of accounting with disciplines such as public administration, sociology, management, political science, economics, psychology and anthropology are very welcome. Research to bridge the gap between critics in public administration and positive effects in social behavioral sciences is also sought (Aleksavska et al., 2019). Without limitation, some topics of relevance are, for example:

- Does public accountability promote trust in government?
- What are the determinants for public accountability as dependent variable?
- Is there some tradeoff between public accountability and performance?
- How does integrated reporting enhance accountability in public institutions?
- Do citizens use financial and performance information in voting, monitoring and participatory decision making?
- What are the future roles of public accountability or auditing?
- What are the pros and cons of public accountability in democracy?
- Do new challenges to accountability require new means of theorization?
- Can accounting and/or auditing mediate the impact of social media to enhance accountability?
- Can public sector accounting and/or auditing do more to address the disappointing results from CSR performance initiatives?

Submission process and deadline

Papers submitted will be reviewed for publication in a Special Issue of *Financial Accountability & Management*. The Special Issue guest editors will be Kiyoshi Yamamoto and Mark Christensen under the direction of FAM Co-Editors Irvine Lapsley and Ileana Steccolini. The deadline for submission of full papers via the FAM [online platform](#) is 30 June 2020.

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