



Accounting, Auditing & Accountability Journal Call for Papers

Doings of practitioners: public sector accountants in the 21st Century

AAAJ is looking to publish up to four articles arising from CIGAR2015 in a forthcoming section themed around public sector accounting, auditing or accountability issues. High quality papers on any aspect of these matters are sought and will be subject to AAAJ's usual double blind peer review process. The section will acknowledge the role of CIGAR in the publication of the chosen articles and will have some coherency achieved by way of public sector context or topic. One such topic of specific – but not exclusive – interest is the contemporary doings of public sector accountants.

Since the 1980s it has been widely recognised that public sectors have been moving irreversibly towards a suite of reforms, frequently and loosely labelled 'New Public Management'. Such reforms have invariably required new sets of internal and external accounting information and so the doings of accounting practitioners (Kurunmaki and Miller, 2011) in public and social profit entities are a fruitful focus of attention in attempts to better understand the process and outcomes of these reforms. The upcoming IPSAS transferred from IFRS, the implementation of ERP software from corporations and the changing role of governmental managers are some examples.

In the public sector, accounting practitioners now find themselves in the pinch-points between opposing forces such as: the rhetoric and reality of reform; political imperatives and operational constraints; technical possibilities and administrative realities; professional bodies' requirements and bureaucratic regulation; managerial priorities and audit risk profiles; and so on. Each of these, and other, pinch-points offers interesting research opportunities to inform both accounting and public administration literatures. Such research opportunities also invariably may consider interrelated layers or levels of analysis such as the programmatic, the practices and processes including project-related, and the professional domains based in some claim to expertise.

Theoretically informed contributions with a link to the practitioner perspective of public sector reform are called for consideration by *Accounting, Auditing and Accountability*

Journal (AAAJ). In such contributions, without limitation, indicative issues of interest may include matters such as the following:

- How have the roles of accounting practitioners (and accounting researchers) altered since the onset of post-1980 public sector reforms? For example, have NPM-reforms influenced the topics of public sector accounting research? Has that research addressed the core concerns and needs of accounting practitioners?
- In periods of reform deliberation and implementation, how does the accounting profession, and its members in the workplace, interrelate to other professional domains such as management consultants, economist and statisticians, as well as IT, human resources and public administration professionals?
- How do accounting practitioners accommodate the information sets they are now expected to produce in their everyday working life? For example, what alternative forms of financial reporting and budgeting can prove more useful? Have they been tested?
- How can the accountancy professional bodies make themselves more useful and how have accounting standards responded to public sector reforms? For example, can the accountancy professional bodies make accrual-based budgeting or performance-based budgeting more relevant for public sector accounting decision makers?
- Can links with national accounting or Government Finance Statistics (GFS) make financial reporting more useful (or vice versa)? For example, how can developments such as the worldwide IPSAS or European EPSAS projects be explained in terms of the accounting practitioner perspective?
- Would simplification and clarification of government financial reports increase their utility? What role can accounting practitioners play in this respect?

Without limitation to contributions, comparative studies are encouraged as a means of utilizing a more rich set of empirics and to develop wider understandings of these complex phenomena. Equally, focus on the abovementioned issues in emerging economies will be favourably considered.

Guest editors for these *AAAJ* submissions and their double blind peer review are Mark Christensen, Johan Christiaens and Dorothea Greiling. All Guest Editors are pleased to discuss with authors any papers being considered for *AAAJ* submission. When submitting a full paper to CIGAR, please email the Guest Editors indicating if it is desired to have the paper considered for publication by *AAAJ*. Authors will be contacted prior to submission to *AAAJ* for consultation on means to improve the suitability of papers for *AAAJ*.