

Call for papers: *Public Money & Management (PMM)* theme on ‘Obstacles to and opportunities for politicians’ use of accounting information’

Guest editors: Jan van Helden, Daniela Argento, Eugenio Caperchione and Josette Caruana

PMM is planning a theme dedicated to the use of accounting information by politicians. Whether and if so how politicians use accounting information produced by budget documents, interim reports and annual accounts is a contested issue. Evidence seems to indicate that many politicians do not use the available accounting information at all, or they use it only under certain conditions, for example when financial problems require background information for making urgent decisions or to respond to criticism from the opposition or in the media. At the end of the day, politics is their business and financial information in whatever form may need to be framed to suit political and social aims. This also means that politicians may influence accounting information for decision-making and accountability purposes in order to confirm their own political priorities or to put unwelcome policy intentions in a bad light.

Providing accounting information, or so-called ‘better’ accounting information, for example when moving from cash-based to accrual-based accounting, will have to pass the ultimate proof of showing whether this information is used, not only by public sector managers but also by politicians. Hence, the theme of politicians’ use of accounting information is relevant from a practical point of view, but also academically, in order to enrich our understanding of the problem at hand. Varying theoretical lenses and methodological approaches are welcome in examining this theme.

Questions that papers and articles might address include:

- How can political ways of reasoning and acting explain the way in which public sector financial documents are used by politicians?
- To what extent and how are politicians framing accounting information to suit their own political priorities?
- How do politicians cope with problems of information overload when prioritizing the use of information provided in financial documents?
- Does the accounting basis, especially cash-based versus accrual-based accounting, matter to politicians and does a possible preference differ for budgetary and accountability decisions?
- To what extent and how do financial experts in political parties spread their knowledge of financial information to their non-financial colleagues for collegial decision-making?

PMM publishes main papers, new development articles and debate articles—see the journal’s website for details and for author instructions: <http://www.tandfonline.com/rpmm>

Interested researchers are invited to submit papers for consideration to **Jan van Helden** (g.j.van.helden@rug.nl), guest editor of this *PMM* theme, before **1 November 2015**. The other guest editors are Daniela Argento (daniela.argento@hkr.se), Eugenio Caperchione (cigar2009@unimore.it) and Josette Caruana (josette.caruana@um.edu.mt). All papers will be blind refereed by two reviewers: one a practitioner and the other an academic. Papers and articles submitted to *PMM* for review must not be under consideration by any other publication.