



## **EMERALD STUDIE IN PUBLIC SERVICE ACCOUNTING AND ACCOUNTABILITY**

### **CALL FOR CHAPTERS**

**Book title:**

#### **PUBLIC VALUE ACCOUNTING: CURRENT AND FUTURE ISSUES**

**Editors: Enrico Bracci, Gustaf Kastberg, Salvatore Russo**

We invite public sector accounting, public administration, and public management scholars as well as practitioners to propose their chapter proposal to this editorial initiative. We aim at bringing together academics and practitioners alike, theoretical, and empirical studies, providing a base for future developments in public value accounting and accountability studies. In doing so, we look for contributions providing: a reference point with the latest theoretical and practical advancements in public value accounting and accountability; real case examples of how public value accounting and accountability can be made operable, representing an alternative paradigm for public managers and politicians; and a guide for future public value research in the accounting and accountability field.

The book will present cutting edge and thought-provoking studies on public value accounting and accountability. It will host both the state of the art of the topic as well as the new developments from a theoretical and practical point of view. The book aspires to attract the contributions of both accounting scholars who are interested in declining public value according to patterns and methods typical of the discipline and of the practitioners who apply and support it. There is an increasing need to develop indicators, algorithms, models, methods that interpret the public value as an element of convergence of information systems in public sector organizations.

We are open to both conceptual, theoretical, empirical as well as practical proposals adopting a variety of approaches, methods regardless the geographical area of provenance.

#### **Table of contents:**

Given the edited book nature of the proposal, the table of contents represents just a reference point.

### *Section 1 – Public value planning, programming, and budgeting*

Planning, both long-term (Strategic planning) and short-term (Budgeting), is central in public service organizations as in so doing they fulfil a democratic requirement to define the ways in which public money is allocated. Public value management and governance literature considers the importance of co-planning and co-designing public value creation, but little is known on how in theory and practice planning and resource allocation in particular can embed public value as a steering medium (Bracci, Deidda Gagliardo, & Bigoni, 2014; Guthrie & Russo 2014; Douglas & Overmans, 2020). Contributors can also deal with how public value can be considered in the budgetary processes at the national and supranational levels (e.g. European Union).

### *Section 2 – Public value measurement and monitoring*

The act of measuring remains the core of accounting. Perceiving the concept of accounting as a social and moral practice, this section will provide an overview of conceptual developments and practical cases of public value measurement focusing on the limitations, potentialities, effects, consequences, and implications. Performance measurement has many drawbacks when applied in public services (Adcroft & Willis, 2005; Arnaboldi, Lapsley, & Steccolini, 2015; Mimba, Helden, & Tillema, 2007) and where short-term and financial indicators overcome long-term non-financial ones. Public value measurement can therefore represent both an opportunity and a challenge to be addressed. Public value measurement will also link to the relevance of the accounting information systems as they are functional to the data gathering, analysis and reporting.

### *Section 3 – Public value accountability and sustainability*

Public value planning and measurement represent the basis for the fulfilment of different forms of accountability (i.e., Public, Political, Managerial, Financial). Several forums exist in public service organizations calling for accounts of different nature (Aleksavska, Schillemans, & Grimmelikhuijsen, 2021). While most has been debated in terms of non-financial reporting and accountabilities, there is a dearth of literature and known practices in relation of public value reporting and the processes of valuing and providing an account for public value (Bracci, Saliterer, Sicilia, & Steccolini, 2021; Constable, Passmore, & Coats, 2008). This section will host contributions showing the conceptual and practical feasibility of providing public value accounts and counter-accounts to fulfill the accountability obligations. The contributions of this section can also deal with the links between public value and sustainability accounting, and public value sustainability per se. Besides, additional themes in this area could deal with the accounting standards at the national and international level and how public value reporting can emerge in practice in different guises (e.g. sustainability reporting, integrated reporting), as well as the role of auditing in pursuing public value.

NB: contributors will also be invited to consider transversal themes such as the effect of technological innovations (e.g. artificial intelligence, block-chain) in public value accounting and accountability. Besides, an overarching theme will be how public value accounting and accountability can contribute to the UN2015 SDGs agenda.

***The Chapter proposal is to be sent to: [enrico.bracci@unife.it](mailto:enrico.bracci@unife.it)***

**Deadlines:**

*Chapter proposal submission: 15<sup>th</sup> January 2024*

*Preliminary online Workshop: March 2024 (final date to be confirmed)*

*Chapter final submissions: by 30<sup>th</sup> April 2024*

*Acceptance decision with referees' comments: by 30<sup>th</sup> June 2024*

*Revised chapter submission: by 30<sup>th</sup> September 2024*

**Expected chapter length:**

*Between 3.000-4.000 words*

**References**

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