



## **SIG 11 - PM&NPM - Public and Non-Profit Management**

With our theme **Exploring the Future of Management: Facts, Fashion and Fado**, we invite you to participate in the debate about how to explore the future of management. We look forward to receiving your submissions.

### **ST11\_01 - Accounting, Accountability and Sustainability in Public and Nonprofit**

#### **Proponents:**

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#### **Short description:**

This track aims to bring together researchers from the areas of accounting, accountability, CSR and sustainable management with those focussing on public sector and nonprofit management. In particular, we would like to attract theoretical and empirical papers addressing the following issues: Accounting, Accountability, Sustainability and social responsibility, Social reporting, Public Value, Public governance, Ethics, Social partnerships, Stakeholders engagement, Performance Management, Corporate social disclosure, Measuring social impact, Social innovation

#### **Long description:**

The crisis of legitimacy of public and non-profit organization is a high-ranking issue in most industrialized countries. This could be attributed to many factors (e.g. the financial crisis, the growth in recent years of corruption scandals). But in general it is due to the difficulty of public and non-profit organizations to do their job effectively in turbulent times, characterised by the reduction of public resources and the growing role of the “private” (e.g. multinational companies, philanthropists) in influencing the public sphere. Public and non-profit organizations are called to be more accountable, revise their missions, their relation with the community, the way they operate. Accountability is about trust. By and large, public manager and nonprofit leaders tend to pay attention to accountability once a problem of trust arises – a scandal in the sector or in their own organization, questions from citizens or donors who want to know if their money is being well spent and the challenge for leadership and management is to prioritize among competing accountability demands (Ebrahim, 2010). Sustainability is about rethinking the aims of these organizations and their role in the society, improving the capacity of effectively pursuing their missions in the long-term. While



accounting and accountability are already relevant topic in public and non-profit research, social responsibility and sustainability represent emerging concepts. Literature shows a paucity of studies addressing these issues from both a theoretical and empirical perspective. These emerging topics can nonetheless, be conducted to the literatures streams on public value, ethics, citizens' engagement, public accountability. This track aims to enhance knowledge on these fields of research by bringing together researchers from the areas of accounting, accountability, CSR and sustainable management with those focussing on public sector and nonprofit management. In particular, we would like to attract theoretical and empirical papers addressing the following issues:

- Accounting
- Accountability
- Social reporting
- Sustainability and social responsibility
- Ethics
- Public value and public governance
- Social partnerships
- Stakeholders engagement
- Performance Management
- Measuring social impact
- Social innovation

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**Publication Outlet:**

Journal of Public Budgeting, Accounting & Financial Management

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<http://www.euramonline.org/submissions-guidelines-2019/author-s-guidelines.html>