

Special issue: **Accounting and performance management innovations in public sector organizations**

Call for papers

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Globally large number of countries have undergone radical and sustained economic and regulatory changes during the last decades. These countries have experienced different degrees of economic development, regulatory and public sector reforms, and other peculiarities stemming from their history, culture, languages and identities. We believe that this research setting offers a great opportunity to investigate how incentives change and impact public sector accounting and performance management practices. We are interested in understanding how these changes affect providers (accountants, controllers, consultants, etc.) and users (politicians, public managers, auditors, etc.) of accounting and performance information and have implications for their work. There is still a lack of research studying the measurement of public value and public performance, the strategic planning, budgeting, control, and reporting of public services provided by the public sector organizations in co-production with users, or by hybrids and similar inter-institutional settings, and the role played by new forms of “dialogic” accounting and budgeting in ensuring democratic governance, transparency and citizen participation.

We invite papers using different theoretical approaches that investigate the changes in accounting, budgeting and control mechanisms, its regulatory and institutional reforms, enforcement difficulties and their impact on the innovative practices in different levels of governments (state, regions and local governments, etc.), and policy areas (as primary and higher education, health care, etc.). We particularly encourage comparative studies highlighting causes and consequences of similarities and differences across countries, policy areas and providers of public services (public, private and hybrid organizations).

Topics could include, but are not limited to:

- Innovations in performance budgeting, performance management and reporting in public sector;
- The internal and external drivers and barriers to innovation in public sector accounting and performance management;
- The effects of technological change on accounting and performance management;
- The impact of global economic crisis on accounting and performance management innovations;
- The changing role and identities of providers and users of accounting and performance management tools;
- The development and use of new forms of “dialogic” accounting and performance management in ensuring democratic governance, transparency and citizen participation.

All theoretical framework and methodological designs are welcome.

Submission deadline

To be considered for publication in the special issue full manuscripts should be submitted by **November 1, 2017**. However, it is recommended that authors send an abstract to the editors prior to submission to ensure the relevance and receive preliminary feedback in good time before the submission deadline. Anticipated publication date of the special issue is end of **2018** – beginning of **2019**.

Manuscript submission

Authors should submit their manuscripts through *ScholarOne Manuscripts* <http://mc.manuscriptcentral.com/bjom>. Please be sure to select the correct special issue from the dropdown menu when submitting your manuscript. Each paper will be reviewed by the guest editors and, if found suitable, will be sent to at least two independent referees for double-blind peer review.

Manuscript preparation

Manuscripts should be prepared following the journal’s author guidelines http://www.emeraldgrouppublishing.com/products/journals/author_guidelines.htm?id=bjm.

Manuscript length should be 7,000-10,000 words including references, tables and appendices.

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