

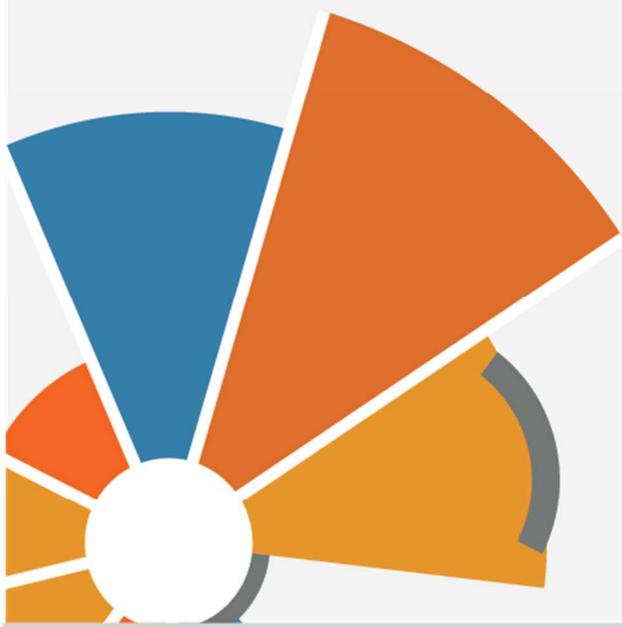


2018

Annual Conference of the
**EUROPEAN GROUP FOR
PUBLIC ADMINISTRATION**

LAUSANNE | SWITZERLAND | 5-7 SEPTEMBER 2018
PhD SYMPOSIUM | 3-4 SEPTEMBER 2018

CALL FOR PAPERS



EGPA Permanent Study Group XII on: Public Sector Financial Management

*In the pursuit of financial sustainability:
Enablers, facilitators and barriers from a public financial
management perspective*

CALL FOR PAPERS

The Study Group on Strategic Management in Government has produced two edited books and a research book based on work done in recent years. We are currently working on a special issue of Public Money & Management that we are editing and will contain papers from the study group. Future plans for special issues of journals and edited books are also in the pipeline and will provide contributors to the study group further publication opportunities. Moreover, an EGPA policy paper on strategic planning was recently published based on contributions to the study group.

The Permanent Study Group “Public Sector Financial Management” invites academics and practitioners to participate in the annual conference that will be held at the University of Lausanne from 5 to 7 September 2018.

The European Group for Public Administration (EGPA) aims to be a nexus for academics and practitioners in the field of Public Administration in Europe. The Study Group “Public Sector Financial Management” within the EGPA is an intellectual platform for this specific theme. The Study Group intends:

- to create a network of scholars and practitioners to exchange ideas, opinions and experiences about public financial management challenges and opportunities;
- to support and encourage theoretical and practical research into the adoption and implementation of new tools in public financial management, also in an interdisciplinary approach;
- to explore experiences and tendencies about innovations that have taken place in public financial management;
- to consider the impact and main benefit of reforms of public financial management inside national, regional and local governments, specifically as a means to improve governments’ accountability and financial sustainability;
- to encourage the comparison between European and non-European countries in the adoption of new approaches, tools and techniques in public financial management, in particular, the adoption of accrual accounting and IPSASs;

- to discuss changes in management accounting, costing practices and auditing in the public sector;
- to create a space of dialogue between scholars and practitioners on the challenges and opportunities offered by an innovative approach to public financial management, in which the involvement of policymakers is encouraged;
- to support and stimulate the publication of research in the field of innovation in public financial management;
- to provide a research basis to inform public sector accounting policy in Europe and worldwide.

Financial sustainability seems to be at the core of several reforms in the public sector in the last years, involving the design of tax systems, the cooperation with private and non-profit organisations, or the adoption of accrual accounting, which are considered as enablers and/or preconditions for the achievement of financial sustainability. However, the consequences of these reforms and how the politicians perceive and make use of new opportunities are still unclear. Furthermore, it is worth investigating how citizens perceive the adoption of new accounting tools and if they make use of the information provided for accountability purposes. Thus, further reflections and analyses of experiences already concluded, as well as of reforms still under development, would be beneficial to detect which are the possible enablers, facilitators or barriers to the achievement of financial sustainability under a financial management perspective.

The EGPA Conference aims to be a platform for discussing and analysing new tools that could support better management of public resources, as well as sharing experiences already emerging in planning, allocating and controlling of financial resources in all types of public administrations, including State and Local Governments, Public Universities, Public Health Organizations, State-Owned Enterprises, etc.

The final aim is to incentive the debate between academics and practitioners about new tools already tested in practice and new ideas emerging in literature. To this end, papers prepared both from a theoretical and practical perspective are welcome, and collaboration between academics and practitioners is highly encouraged.

We invite papers within the broad area of financial sustainability in public financial management, namely research works that fall within the fields of budgeting, financial accounting, management accounting, reporting and auditing. The research may be contemporary, historical or comparative.

In particular, the conference is mostly interested in research which addresses the following themes:

- a. Barriers to the pursuit of financial sustainability related to the use of different budgeting, accounting and auditing systems by public sector entities in a particular country or in a specific sector (e.g., State and Local Governments, Public Universities, Public Health Organizations, State-Owned Enterprises, etc.).
- b. The adoption of a common set of international accounting standards (IPSAS or EPSAS) seen as an enabler for financial sustainability control.
- c. The role of cost accounting and management accounting in public sector entities as facilitators of financial sustainability.

- d. New reporting tools that may constitute an incentive for citizens to actively participate in the political life and to cooperate for the sustainable growth and development of their community (e.g. popular reporting, integrated reporting, sustainability reporting, performance reporting, etc.).
- e. Experiences in public-private partnerships that represent a benchmark in the pursuit of financial sustainability.
- f. Case studies on the adoption of cost accounting and management accounting systems to enhance financial sustainability.
- g. Barriers and resistance to change in the accounting systems by politicians, managers and citizens, investigating motivations and existing obstacles both endogenous and exogenous to the public sector entities.

Key Deadlines

- ✓ Proposals should be uploaded through the submission website by April 18, 2018
- ✓ Deadline for decision and selection of the accepted papers by the co-chairs: and notification to the Authors : May 9, 2018
- ✓ Deadline for submitting the complete papers: **July 31, 2018**

Abstract guidelines

Abstracts should be up to **800 words long**. They should include:

- ✓ Purpose of the paper;
- ✓ Research methodology;
- ✓ Main findings and implications.

Paper Guidelines

The paper must consist of **20 pages maximum** (each page of 2.200 characters, spaces included, Times New Roman, text 12 and notes 10), including notes, diagrams, tables and bibliography. Either complete works or research in progress will be accepted as long as the aims of the research, the methodology and the actual or expected results are clearly shown.

Opportunity to publish papers presented

A selection of the papers presented in the Conference will be eligible for different publishing opportunities. More information about this prospect will be presented during the conference.

For more information about the Permanent Study Group please visit

Please visit the **Study Group page on the EGPA Website**: <https://egpa.ias-iisa.org/>

The news of the group are shared in our **LinkedIn** account at http://www.linkedin.com/groups?home=&gid=4626381&trk=anet_ug_hm

Please feel free to join!

The co-chairs of the Study Group also manage a repository of abstracts of both published and working papers in Public Sector Accounting named **PSAAR** (Public Sector Accounting Abstracts Repository).

Please visit and contribute to **PSAAR at**: <https://psaar.net/>

If you need further information, please do not hesitate to contact the co-chairs of the Permanent Study Group XII.

Practicalities

Please submit your abstract online through the Conference Website www.egpa-conference2018.org or directly through Conference Management System: <https://www.conftool.com/egpa2018>

Practical information on the EGPA 2018 conference can be found at:
www.egpa-conference2018.org

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EGPA Policy Paper on European Governance – Please note that all authors with accepted papers can submit a proposal for an EGPA Policy Paper. For more information, please contact Dr. Fabienne Maron