

EGPA 2023 CONFERENCE

Zagreb, Croatia 5-8 September

**Steering the European Union through poly-crises storms:
The role of Public Administration**

CALL FOR PAPERS

PSG XII: Public Sector Financial Management

The Permanent Study Group "Public Sector Financial Management" invites academics and practitioners to participate in the annual conference that will take place in Zagreb, 5-8 September 2023.

The European Group for Public Administration (EGPA) aims to be a nexus for academics and reflexive practitioners in the field of Public Administration in Europe. The Permanent Study Group XII Public Sector Financial Management, part of the European Group for Public Administration (EGPA), is an intellectual platform devoted to the study of 'Public Sector Financial Management'. The overall objective of the Study Group is to provide a forum for scholars and practitioners to present, discuss and debate their research, findings and ideas about innovative approaches to, and tools used in, Public Sector Financial Management (PFM). It also highlights and compares experiences of established systems, or systems that are still under trial in European and non-European countries. The Study Group convenes twice a year in order to create a network of close collaboration among its participants. These meetings give participants the opportunity to highlight and compare experiences of innovations in PFM, in order to define both theoretical structures and their practical implementation to deal with accounting, financial sustainability and financial distress in public sector organisations.

The theme for the conference is:

Public Financial Management and Accounting facing Digital Transformation and Sustainable Development

There is a widespread concern that public administrations have to face two important challenges nowadays to provide services that effectively create public value: incorporate digital transformation and keep their commitment with sustainable development.

Digital technology innovations have a noticeable impact on data production around the world as well as on how services are provided, both in the public and in the private sector. In the public sector, the changes involve public financial management and accounting, which are facing important innovations due to the digital transformation. In particular, public sector digitalization processes affect all the areas embraced in public financial management: budgeting, accounting, reporting, management accounting, and auditing. It can also have important implications in accountability and relationships with citizens, as the use of big data, social media and other digital technologies can have important benefits both in changing internal processes and procedures, as well as for accountability and transparency. This will also have important implications for accountants and finance professionals that need accounting and digital skills to drive the process. At the same time, this calls for attention by academics and accounting scholars to investigate how public sector entities are facing digital transformation and what the implications are in public sector accounting and management. This leads us to devote special attention to this issue at our annual conference.

Further challenges for public sector financial management for future years came from sustainability and ESG (environmental, social, governance), as governments need to provide services that add value for stakeholders maintaining the availability of future generations to meet their own needs. Different tools can be introduced in public financial management to face this challenge, such as Gender Budgeting, Green Budgeting, sustainability, integrated and popular reporting. Assurance and auditing of the aforementioned reporting formats also call for scholars' attention. In practice, countries and governments are moving on to include these tools for achieving sustainable development and to legitimate their policies.

The 17 Sustainable Development Goals (SDGs) contained in the 2030 Agenda approved by the United Nations General Assembly are of course pressing organizations to work for the transformation of societies and economies. Public sector standards boards and practitioners are aware of the relevance of sustainability reporting in the public sector and some initiatives are carried out, such as recent developments in the International Public Sector Accounting Standards Board. Furthermore, the implementation of SDGs is expected to be facilitated by technology mechanisms (<https://sdgs.un.org/tfm>), favouring multi-stakeholder collaboration and partnerships through the sharing of information, as well as experiences and best practices. The implementation of digital innovations at a central and local government level may facilitate this process, supporting the development of SDGs.

Research in public financial management is taking stock of these challenges, analysing the implications of digital transformations as well as sustainability practices and initiatives developed in budgeting, accounting, reporting or auditing. Several studies have been developed for different countries, but there is still room for studying the strengths, weaknesses, opportunities, and threats faced by public sector organizations during the process of reform.

In this context, the Study Group intends to explore what is the current situation and what can support public administrations to face new challenges. The aim is to discuss the actions, tools and processes that can be useful for future developments and for overcoming different problems that can emerge.

For the annual conference, we invite papers within the broad area of public financial management and accounting which try to assess what changes are taking place in practice and what the implications are from a broad perspective. The research may be contemporary, historical or comparative. The call for papers encompasses research works through all theoretical perspectives and research methods.

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

- Implications of digital transformation in budgeting and accounting
- The role of digital transformation to enhance transparency and accountability
- Challenges from digital transformation to rethink managerial processes and procedures
- Digital innovation and Sustainable Development Goals
- Accounting harmonization in the Digital Age
- The European Public Sector Accounting Standards: developments and prospects
- New technologies as enablers for accrual accounting
- Digital transformation and public sector auditing
- Education and retaining talent in public sector financial management.
- The use and usefulness of accounting information in the Digital Age
- New technologies and engagement of citizens in public sector management
- Sustainability and SDGs Reporting for the public sector: prospects and future
- New forms of budgeting for sustainability: green budgeting, gender budgeting, SDGs budgeting.
- Assurance and auditing of sustainability reporting in public sector.
- International experiences of public financial management innovations to meet sustainability goals.

- The role of artificial intelligence in public sector accounting education
- The use of new digital tools and artificial intelligence for reporting to citizens (e.g. Chatbots)

Papers will be accepted for presentation based upon acceptance of the abstract. All abstracts (or full papers) will undergo a double-blind review process and accepted papers will be distributed among the workshop participants.

Abstract guidelines

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

- purpose of the paper,
- research methodology,
- main findings and implications.

EGPA Conference Management system for submission: <https://www.conftool.org/egpa-conference2023>

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 showed.

Practicalities

Important dates:

- ✓ Deadline for submission of abstracts: May 17, 2023
- ✓ Deadline for notification to the authors: May 31, 2023
- ✓ Deadline for online submission of full papers: August 17, 2023
- ✓ EGPA PhD Symposium 5-6 September 2023
- ✓ EGPA 2023 Conference: 6-8 September 2023

EGPA 2023 Conference Website: <https://www.egpa-conference2023.org/>

EGPA 2023 Conference Management System: <https://www.conftool.org/egpa-conference2023>

For any questions regarding EGPA 2023, please contact us at: f.maron@iias-iisa.org

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EGPA Permanent Study Group XII on Public Sector Financial Management

The news of the group is shared in our **LinkedIn account** at <https://www.linkedin.com/groups/4626381/>
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

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