

Special Issue Call for Papers

Journal of Public Budgeting, Accounting & Financial Management

THE QUEST FOR USERS' NEEDS IN PUBLIC SECTOR REPORTING

Guest editors

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Background

Despite an upsurge of interest in Public Financial Management (PFM) research, a common critique refers to the absence of a theoretical background that serves in framing accounting and reporting principles and financial management activities in the public sector (Pallot 1992, Mayston 1992, Steccolini 2016). According to Jones & Pendlebury 2000 (p. 126), public sector accounting has been based on 'theorized users and hypothesised needs'. Doubts have been raised, whether a 'substantial number of users' even exists (Jones & Pendlebury 2000, p. 138).

The requirement to define users and their needs leaves both researchers and standard setters with numerous challenges regarding the identification of users, classification of their needs and resolution of users' needs conflicts. Despite existing analytical contributions on users and their needs (e.g. Sutcliffe 1985, Jones 1992, Mayston 1992, Ma and Mathews 1992), there is a strong demand for research on determining users and their information needs, especially in the public sector context (Young, 2006, Cascino et al. 2014, Tagesson 2014, Association of Chartered Certified Accountants 2015, Oulasvirta 2016, van Helden, 2016).

The topic currently gains momentum in debates about the development of European Public Sector Accounting Standards, which require a definition of users and their needs as a basis for defining the purposes of reporting and the underlying reporting principles. With this aim, the International Public Sector Accounting Standards Board published the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities, which defines the users and also their needs. Literature goes further arguing a distinction between stakeholders of public sector entities and users of public sector accounting information has to be drawn, too. Last but

not least, there is a trend towards broader financial and non-financial reporting which demands for a wider reception in public sector accounting research.

Topics for submission

The aims of the special issue are to collaborate in the analysis of the users, their needs and usefulness as well as use and usability of public sector financial management information, namely research works that fall within the fields of financial accounting, reporting and auditing, management accounting and (integrated) reporting. The research may be contemporary, historical or comparative.

Some indicative topics to be covered in the special issue are the following:

- The contributions of public sector financial management scholars to support public administrations in identifying addressees of their information reported, the way information is used and reasons for the usefulness or misuse of information.
- Studies on user-centred design and user needs assessment within public financial management.
- The role of new/alternative reporting formats (e.g. popular reporting, integrated reporting, sustainability reporting and performance reporting) in addressing a broader scope of users and responding to their needs.
- The challenges in developing conceptual frameworks and accounting standards both at national and international level (i.e.: IPSAS; EPSAS; GASB and other national regimes) that respond to different types of users and user needs, as well as reporting objectives and principles arising.
- The role of public sector accounting and reporting in restoring public confidence and legitimacy.
- Innovations in management accounting and/or financial accounting for the public sector, which improve usability by internal and/or external users (e.g. with respect to digitalization).
- Perspectives on the use of performance information in the public sector (i.e. theories, practices and disciplines).
- The challenges for and expectations towards academia to provide professional expertise to graduates in their role as potential professionals with a public sector focus (capacity building).

Deadlines

- Full paper submission by the **10th of November 2018** (earlier submissions are welcome)
- Scholarone submissions (<https://mc.manuscriptcentral.com/jpbafm>) will open at the beginning of **September 2018**
- Contact details: For inquiries and further information please contact Ellen Haustein (University of Rostock, Germany), ellen.haustein@uni-rostock.de