

Accounting and Accountability for the Digital Transformation of Public Services

Financial Accountability & Management Special Issue

Call for Papers

Special issue guest editors

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Background to the special issue

Digital technologies are increasingly transforming public services. Governments are (more or less voluntarily) widely adopting social media, analytics, machine-learning-based algorithms and artificial intelligence tools (e.g. Desouza & Jacob, 2017; Gil-Garcia et al., 2018). Such technologies are claimed to ensure better engagement with stakeholders, through the delivery of smart(er) public services and personalized public policies (Azzone, 2018).

While the opportunities and threats of digitalization in public administration, public services and public policies are widely debated (e.g. Gil-Garcia et al., 2018; Vydra & Klievink, 2019), there is less evidence on the implications of digital transformation for public sector accounting and accountability. From an accounting perspective, a common element of digital technologies is that they originate a plethora of data, characterized by high velocity, variety and volume, often referred to as big data (Gartner, 2015). Digital data can affect public sector accounting at different levels.

First, digital data and wider dataset can affect performance management, providing great opportunities of developing and applying new methods for capturing financial and non-financial performance information to manage and control public services, but also of analyzing and reporting it (Al-Htaybat & von Alberti-Alhtaybat, 2017; Teoh, 2018). Studies in this area offer conflicting views between proponents of predictive analytics and data analytics for performance management and more skeptical positions, which emphasize the risks and controversial effects connected with the obscure side of data algorithms (Quattrone, 2016; Agostino & Sidorova, 2017; Andrews, 2019), which may amplify the risks and critical issues of performance management (for example, Arnaboldi et al., 2015; Cuganesan et al., 2014).

Second, big data and analytics can foster the emergence of novel competences and skills, which may bring about changes in the roles of accountants in this digital transformation challenge (Jeacle & Carter, 2011). Analytics and AI may support and empower the accounting profession, but also cause conflicts and overlaps with other IT-oriented professions, in terms of risk management and fraud detection, data visualisation, and auditing in general (Yoon et al., 2015). Some studies have started

questioning the role of accountants and the marginalization of accountants in the big data era, being overcome by novel figures of data scientists.

Third, big data, analytics and predictive analytics may have a potential to increase transparency and strengthen accountability in the public policy process (Gamage, 2016). Yet, digital data pose new challenges in terms of selecting and making sense of the massive amounts of available data, raising the bar for assessments of reliability, robustness and security in a post-factual world, where data and news circulated and are exchanged increasingly irrespective of their trustworthiness. More generally, in an environment where such data can impact on political consensus, and policy decisions, big data may represent an opportunity to empower voters and citizens, and create new means for discharging accountability, new ways of interest representation or pressure, but also pose new challenges related to ownership and manipulation of such data.

In this context, public sector scholars have only recently started to scrutinize these developments from an accounting and accountability perspective (e.g. Lavertu, 2016; Agostino & Arnaboldi, 2017; van der Voort et al., 2019). Yet the public sector specific features of a more complex environment, less quantifiable goals, more bureaucratic structures and the need to achieve public value (Boyne, 2002; Steccolini, 2019) requires an ad hoc investigation to unpack challenges of digital data for accounting in public institutions, especially at a time when financial constraints and austerity are still significantly affecting public services (Bracci et al., 2015). This special issue aims to enhance the theoretical and practical understanding of accounting and accountability in the digital transformation of public services and policy practices, with particular reference to opportunities, risks and challenges that digital data and digital technologies are bringing to accounting and accountability in public service organizations.

We encourage theoretical, conceptual and empirical submissions from different institutional contexts and by scholars across disciplines.

Relevant themes for the papers include (but are not limited to):

- ✓ The transformation of the role of public sector accountants in the digital era
- ✓ The origination of new professions at the boundary of public sector accounting
- ✓ The contribution of digital technologies, big data and analytics to government transparency and accountability
- ✓ The role of analytics and digital technologies in supporting evidenced-based policy
- ✓ The implications of digital technologies and big data in shaping inter-organizational relationships and in forging collaboration and engagement with citizens
- ✓ The effect of digital technologies on accountability relationships in government entities and between government and citizens, including privacy and access to data
- ✓ The challenges in public service performance management, control and reporting associated with the introduction of big data and (predictive) analytics
- ✓ The transformation of financial reporting and audit assurance through datafication and AI

Submission process and deadline

The deadline for submission of full papers via the *Financial Accountability & Management* [online platform](#) is August 31st 2020. The guest editors welcome enquiries and declarations of interest before submitting. These should be addressed to Ileana Steccolini, ileana.steccolini@essex.ac.uk

Early submissions are encouraged.

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