

17th CIGAR Workshop 2024

Digital and smart governance for public sector accounting, auditing, and accountability

University of Udine, 12-14 June 2024

Call for Papers

BACKGROUND

Digital and smart governance refers to addressing public issues via information and communication technology (ICT) solutions which can transform the way the public sector works on the one hand, as well as help generate economic prosperity and social wellbeing on the other (Bourmistrov and Mouritsen, 2022; European Parliament, 2014; Grossi et al., 2020).

Digitalization (Mergel et al., 2019) represents a change of paradigm and the backbone for developing models of smart governance, which foster open and agile institutions, as well as stakeholder participation and collaboration at all levels and in all branches of the governing process. It has fostered radical changes in government and governance (Dawes, 2009), as it is directed at remoulding the relationship with citizens as well as reengineering procedures, changing organizational structures, and providing new value-producing opportunities (Agostino et al., 2022; Eppel and Lipps, 2016; Kuhlmann and Heuberger, 2023).

Digital and smart governance is not yet a standard across public administration (Gil-Garcia et al., 2018), even though several public organizations including local governments, schools, law enforcement agencies, and hospitals are increasingly reliant on smart systems with online services, digital information systems, smart working practices, and so on. On the one hand, digital technologies allow to benefit from new ways of communicating and engaging citizens and other stakeholders for value co-creation through the provision of online services (Lember et al., 2019) and to better master administrative processes (Asgarkhani, 2005), by simplifying and homogenizing them as well as ensuring transparency and accountability (Criado and Gil-Garcia, 2019; Velsberg et al., 2020). On the other hand, a large amount of data, “big data” collected and analysed through ICTs, offers a strategic opportunity for improving information systems, the quality and effectiveness of public policies and services, the processes and operations of public bodies, while using resources more efficiently (Agostino et al., 2022; Kuhlmann and Heuberger, 2023). Indeed, digital solutions have implications for accountability, performance management, budgeting, and reporting (de Aquino et al., 2022; Grossi and Argento, 2022), as they can be used as a knowledge management tool and strategic lever (Criado and Gil-Garcia, 2019) to integrate performance management and control systems with multiple evaluation modes, including internal and external stakeholders to support more effectively decision making and accountability (Cuganesan et al., 2014). Hence, digital and smart governance can be an enabler of more efficient, transparent, and effective government as well as of a sustainable future (Andrews, 2019; Bourmistrov and Mouritsen, 2022).

The recent global crisis, provoked by the Covid-19 pandemic, has shown how important the digital transformation can be (Agostino et al., 2020; Polzer and Goncharenko, 2022) and has pushed the acceleration of many smart trends (Barnes, 2020). Going digital has been essential to contain the spread of the virus, while allowing some private and public sector organizations to continue working

avoiding the complete paralysis of many activities. During the pandemic, public administration has increasingly relied on ICTs (Agostino et al., 2020), not only for internal and at distance administrative work, but also to deliver public services and policies, communicate and report to third parties, impacting on accountability and citizens' engagement and trust (Tyma et al., 2022).

However, the digitalization of the public sector presents several issues (Iacuzzi et al., 2022; Vydra and Klievink, 2019), as contextual, managerial, political, and legal aspects can severely affect its achievements (Castelnovo and Sorrentino, 2018; Gil-Garcia et al., 2018). Digital efforts can be biased, since they generate unfair distortions and prejudices for specific groups of individuals, enhancing divides, generating an excessive burden of information and fragmentation, with a potential loss of relevance and accuracy (Desouza and Jacob, 2017; Quattrone, 2016). Digitalization can also be paradoxical, since it can provide public administration with significant developments, but it can also lead to self-contradictory results (Iacuzzi et al., 2022), such as enhancing information provision at the expense of simplicity, increasing timeliness at the expense of reliability, fostering innovation at the expense of equality, promoting accountability at the expense of privacy, or encouraging the development of novel competences and skills at the expense of the traditional role of public sector employees, accountants, and auditors (Al-Htaybat and von Alberti-Alhtaybat, 2017; Arnaboldi et al., 2017; Carlsson-Wall et al., 2022; de Aquino et al., 2022; Jarvenpaa and Lang, 2005; Lavertu, 2016).

CALL FOR PAPERS

This CIGAR Workshop and call for papers aims to discuss and deepen the theoretical tenets, methodological advancements, and practical implications of digital and smart governance in terms of accounting, auditing, and accountability. There is a need for more research to explore such issues and appreciate the challenges public administration will face in the future. Hence, we invite theoretical and/or empirical contributions looking at the **relationship and impact of digital and smart governance for public sector accounting, auditing, and accountability** considering, but not limited to, issues related to:

- information systems for public financial and management accounting
- strategic and performance management
- financial, non-financial and integrated reporting
- risk management and auditing
- public services, co-production, and value co-creation
- process simplification vs. administrative burden: impacts on public managers, accountants, auditors, consultants, and/or citizens
- educational and training needs for public managers, citizens, and the accounting profession

SUBMISSION TIMELINE AND INSTRUCTIONS

Please email your extended abstract (max. 800 words including references) to submissions.cigar2024udine@uniud.it by: **15.01.2024**

Feedback and acceptance of abstract: 15.02.2024

Full paper submission deadline: **30.04.2024**

For inquiries and further information, please contact Silvia Iacuzzi at info.cigar2024udine@uniud.it

The best papers will be considered for a fast-track publication with an international journal. Further

details will be announced on the website of the Workshop.

PhD students, working in the area of public sector accounting, auditing and accountability, and at whatever stage they are in their PhD projects/papers, can submit an extended abstract by **January 15th, 2024** directly to the CIGAR PhD Colloquium Chairs: Pawan Adhikari (padhik@essex.ac.uk) and Giuseppe Grossi (giuseppe.grossi@hkr.se).

The CIGAR Board established in 2022 a **CIGAR PhD scholarship** to recognize the work undertaken by PhD students in the field of public sector accounting. The scholarship is granted annually at the CIGAR Biennial Conference or at the CIGAR Workshop and corresponds to up to €1,000 (as reimbursement of registration, travel and accommodation costs to attend the CIGAR PhD Symposium). More information about the CIGAR PhD scholarship including CIGAR PhD scholarship eligibility criteria is available at

https://cigar-network.net/images/CIGAR_PhD_Scholarship_FINAL_2March2023.pdf

REFERENCES

- Agostino D., Arnaboldi M., Lema M.D. (2020), "New development: COVID-19 as an accelerator of digital transformation in public service delivery", *Public Money and Management*, 41(1), pp. 69-72.
- Agostino D., Bracci E., Steccolini I. (2022), "Accounting and accountability for the digital transformation of public services", *Financial Accountability and Management*, 38(2), pp. 145-151.
- Al-Htaybat K., von Alberti-Alhtaybat L. (2017), "Big data and corporate reporting: Impacts and paradoxes", *Accounting, Auditing and Accountability Journal*, 30, pp. 850-873.
- Andrews L. (2019), "Public administration, public leadership and the construction of public value in the age of the algorithm and 'big data'", *Public Administration*, 97, pp. 296-310.
- Asgarkhani M. (2005), "Digital government and its effectiveness in public management reform: A local government perspective", *Public Management Review*, 7(3), pp. 465-87.
- Arnaboldi, M., Busco, C. Cuganesan, S., (2017), "Accounting, accountability, social media and big data: revolution or hype?" *Accounting, Auditing & Accountability Journal*, 30(4), 762-776.
- Barnes S.J. (2020), "Information management research and practice in the post-COVID-19 world", *International Journal of Information Management*, 55, pp. 102175.
- Bourmistrov, A., Mouritsen, J. (2022), "Guest editorial: accounting for sustainable and smart cities", *Journal of Public Budgeting, Accounting & Financial Management*, 34(5), pp. 577-582.
- Carlsson-Wall, M., Goretzki, L., Hofstedt, J., Kraus, K., Nilsson, C. J. (2022), "Exploring the implications of cloud-based enterprise resource planning systems for public sector management accountants", *Financial Accountability & Management*, 38(2), 177-201.
- Castelnovo W., Sorrentino M. (2018), "The digital government imperative", *Public Management Review*, 20(5), pp. 709-25.
- Criado J.I., Gil-Garcia J.R. (2019), "Creating public value through smart technologies and strategies. From digital services to artificial intelligence and beyond", *International Journal of Public Sector Management*, 32(5), pp. 438-50.
- Cuganesan, S., Guthrie, J., Vranic, V. (2014). The riskiness of public sector performance measurement: A review and research agenda. *Financial Accountability & Management*, 30, 279–302.
- Dawes S.S. (2009), "Governance in the digital age: A research and action framework for an uncertain future", *Government Information Quarterly*, 26, pp. 257-64.
- de Aquino, A., Lino, A., de Azevedo, R., da Silva, P. (2022), "Digital affordances and remote public audit practice", *Financial Accountability & Management*, 38(3), pp. 447-467.
- Desouza K.C., Jacob B. (2017), "Big data in the public sector: Lessons for practitioners and scholars", *Administration and Society*, 49, pp. 1043-64.

- Eppel, E., Lips, M. (2016), "Unpacking the black box of successful ICT-enabled service transformation: How to join up the vertical, the horizontal and the technical", *Public Money & Management*, 36(1), pp. 39-46.
- European Parliament (2014), *Mapping Smart Cities in the EU*, Report, Directorate General for Internal Policies, [https://www.europarl.europa.eu/RegData/etudes/etudes/join/2014/507480/IPOL-ITRE_ET\(2014\)507480_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/etudes/join/2014/507480/IPOL-ITRE_ET(2014)507480_EN.pdf)
- Gil-Garcia J.R., Dawes S.S., Pardo T.A. (2018), "Digital government and public management research: finding the crossroads", *Public Management Review*, 20(5), pp. 633-46.
- Grossi, G., Argento, D. (2022), "The fate of accounting for public governance development", *Accounting, Auditing & Accountability Journal*, 35(9), pp. 272-303.
- Grossi, G., Meijer, A., Sargiacomo, M. (2020), "A public management perspective on smart cities: 'Urban auditing' for management, governance and accountability", *Public Management Review*, 22(5), pp. 633-647.
- Iacuzzi S., Garlatti A., Fedele, P. and Pauluzzo R. (2022) Benefits and issues of the public sector digitalization: a more systemic approach is needed, SIDREA Workshop, October 2022, Lucca (Italy).
- Kuhlmann, S., Heuberger, M. (2023), "Digital transformation going local: implementation, impacts and constraints from a German perspective", *Public Money & Management*, 43(2), pp. 147-155
- Jarvenpaa S. Lang R. (2005), "Managing the paradoxes of mobile technology", *Information Systems Management*, 22(4), pp. 7-23.
- Lavertu, S. (2016), "We all need help: 'Big data' and the mismeasure of public administration", *Public Administration Review*, 76, pp. 864-872.
- Lember V., Brandsen T., Tönurist P. (2019), "The potential impacts of digital technologies on co-production and co-creation", *Public Management Review*, 21(11), pp. 1665-86.
- Mergel, I., Edelmann, N., & Haug, N. (2019), "Defining digital transformation: results from expert interviews", *Government Information Quarterly*, 36(4), 101-385.
- Polzer T., Goncharenko G. (2022), "The UK COVID-19 app: The failed co-production of a digital public service", *Financial Accountability and Management*, 38(2), pp. 281-98.
- Quattrone P. (2016), "Management accounting goes digital: Will the move make it wiser?", *Management Accounting Research*, 31, pp. 118-22.
- Tyma B., Dhillon R., Sivabalan P., Wieder B. (2022), "Understanding accountability in blockchain systems", *Accounting, Auditing and Accountability Journal*, 35(7), pp. 1625-55.
- Velsberg O., Westergren U.H., Jonsson K. (2020), "Exploring smartness in public sector innovation: creating smart public services with the Internet of Things", *European Journal of Information Systems*, 29(4), pp. 350-68.
- Vydra S., Klievink B. (2019), "Techno-optimism and policy-pessimism in the public sector big data debate", *Government Information Quarterly*, 36(4), pp. 1-10.