



**EGPA/IIAS**

European Group  
for Public Administration

**2021**

**Annual Conference of the**

***European Group for Public  
Administration***

***7-10 September 2021***

***PhD Symposium***

***7 September 2021***

***Permanent Study Group XII:  
Public Sector Financial Management***

***Call-for-Papers***

## EGPA Permanent Study Group XII on Public Sector Financial Management

The Permanent Study Group “Public Sector Financial Management” invites academics and practitioners to participate in the annual conference that will (virtually) take place in Brussels, 7th to 10th September 2021.

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 Study Group “Public Sector Financial Management” within the EGPA is an intellectual platform for this specific theme. 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 and tools in Public Financial Management (PFM), as well as to highlight and compare experiences of mature 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 assemblies present the opportunity for participants to highlight and compare experiences of innovations in PFM in order to define both theoretical structures and practical implementations dealing with accounting and financial systems in public sector organisations.

The theme for the 2021 conference is:

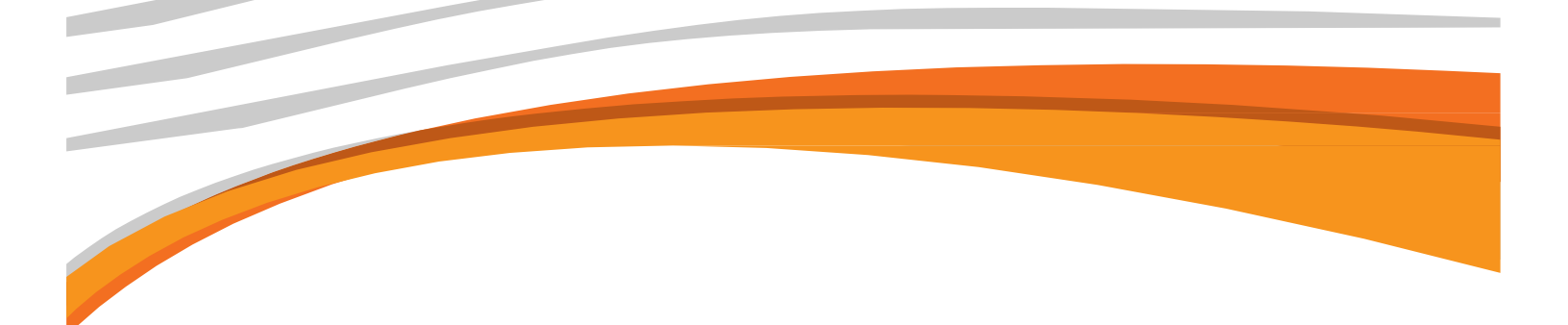
### “Public financial management to support Sustainable Development”

Sustainable development is at the core of a wide debate, which involves the role of public sector authorities, institutions and managers in designing sound policies, strategies, programmes, and actions, creating therefore a challenge for public financial management scholars (Bebbington and Unerman, 2018; Guthrie and Martin-Sardesai, 2020; Kaur and Lodhia, 2019; Thomson et al., 2018).

The Sustainable Development Goals (SDGs) approved and promoted by the United Nations within the 2030 Agenda, include a specific Goal (SDG 16) calling for *effective, accountable and inclusive institutions*. The Agenda also assigns governments a primary responsibility for implementing the SDGs, shaping the institutional arrangement suitable to steer actions towards the achievement of the goals. Furthermore, achieving results within the alliance of the concept of sustainable development requires the creation of a shared vision among the government, the civil society, and businesses. Still, the government should take the first step in promoting national and local actions.

The implementation of activities inspired by the achievement of the SDGs also requires public sector entities to plan and incur corresponding financial expenditures, which need to be considered both in the budgeting process as well as when activities are reported. Furthermore, the process of sustainable development, for which national and local governments are responsible, calls for citizens’ engagement in building inclusive communities.

Public financial management can support both budgeting and reporting activities, as well as the definition of sound strategies attuned to promote sustainable development. Some attempts have already started (Guthrie et al., 2020), while national, regional and local governments are adopting different approaches to cope with sustainable development (Figueira et al., 2018; Sobkowiak et al.



2020). Higher Education Institutions are also challenged in preparing students to act towards sustainable development, as well as in preparing themselves for the achievement of the goals (Blasco et al., 2020).

On the basis of this context, the Study Group intends to critically explore how public sector financial management can support the achievement of sustainable development, in an environment that in the aftermath of the COVID-19 pandemic, is characterised by strong uncertainty. The conference aims at creating the proper ground for stimulating the debate around strategies, actions and tools adopted by public sector entities in order to promote the SDGs, as well as for understanding their implications on internal and external financial management systems (e.g. budgeting, reporting and management accounting).

For the annual conference, we invite papers within the broad area of public sector financial management, and we encourage to assess the current situation and future prospects regarding sustainable development. The research may be contemporary, historical or comparative. The call for papers encompasses research works through all theoretical perspectives and research methods.

The conference is interested in research about public financial management in general, and in particular research addressing the following themes (although not exclusively):

- Sustainable development and UN-SDGs: how public entities can report their activities.
- Budgeting in the light of SDGs. How public sector entities are incorporating sustainable development in their strategies and programmes.
- New forms of budgeting for sustainability: Green Budgeting, Gender Budgeting, Child Responsive Budgeting
- National strategies regarding SDGs: the role of public sector entities.
- Innovations in financial accounting and/or management accounting for the public sector brought by SDGs.
- Transparency and legitimacy of governments: how sustainable development strategies affect the preparation of accrual accounting financial statements.
- Citizens' engagement in budgeting activities towards local sustainable development.
- Challenges for public sector accounting education towards the SDGs.
- Sustainable development and COVID-19: challenges for public financial management.
- SDGs Reporting : the role of auditing and assurance.
- The role of cost accounting and cost accounting systems in sustainable development
- SDGs measurement: The role of accounting in quantifying and monetising SDGs

Papers will be invited 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.

## Practicalities

*Important dates:*

- ✓ Deadline for submission of Abstracts: April 30, 2021
- ✓ Deadline for notification to the authors: no later than May 25, 2021
- ✓ Deadline for online submission of full papers: **July 20, 2021 (different deadline)**
- ✓ EGPA 2020 Conference: September 7-10, 2021

EGPA 2021 Conference Website: <https://www.egpa-conference2021.org/>

EGPA 2021 Conference Management System: <https://www.conftool.org/egpa-conference2021>

## Guidelines

### *(1) Abstract guidelines*

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

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

### *(2) Paper Guidelines*

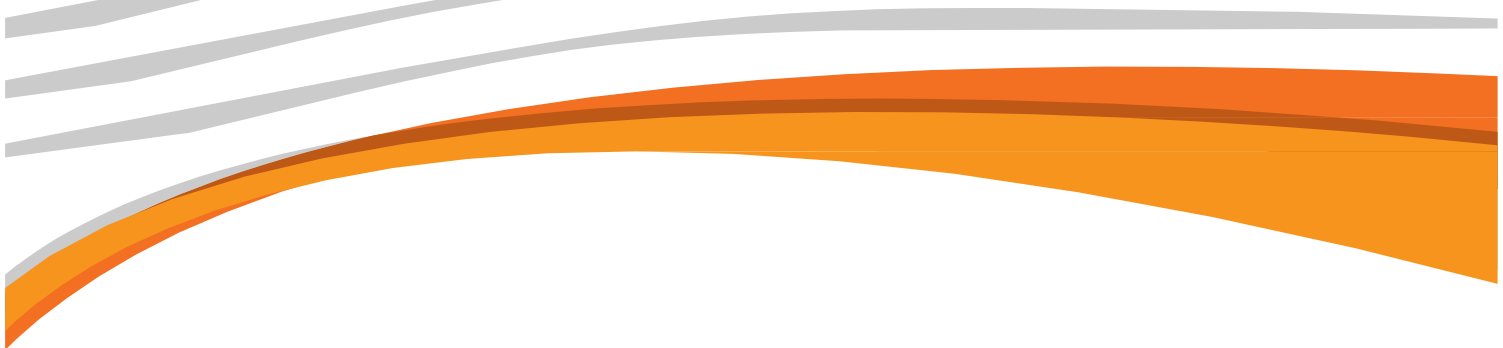
The paper must consist of 20 pages maximum (each page of 2.200 characters, spaces included, Times New Roman, text 12 and notes 10), including notes, diagrams, tables, and references. Either complete papers or work in progress will be accepted as long as the aims of the research, the methodology and the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

## Stay connected !

For more information about the Permanent Research Group please visit [https://egpa.ias-iisa.org/EGPA\\_PERMANENT\\_STUDY\\_GROUPS\\_12.php#](https://egpa.ias-iisa.org/EGPA_PERMANENT_STUDY_GROUPS_12.php#)

The news of the group are 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

### Contact

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