AAAJ Special Issue on "Accounting and Accountability changes in Knowledge Intensive Public Organisations"

Guest editors:
Giuseppe Grossi, Kristianstad University, Sweden
Kirs-Mari Kallio, University of Turku, Finland
Massimo Sargiacomo, University G.d’Annunzio of Chieti-Pescara, Italy.
Matti Skoog, Stockholm University, Sweden.

Key words: Accounting, Accountability, Hybrid Organizations, Knowledge-intensive public services

Call for papers
In the quest for productivity, numerous public organizations have adopted some kind of hybrid management and organizational form in their operations, and it has thus become common for knowledge-intensive public services (such as education, health care, and social services) to be produced by organizations operating at the intersection of the market and the public sector. Hybridization in this context refers to those inter-organizational forms, roles, work practices, knowledge- and management systems that operate in the gray area between public and private sectors and have to combine potentially conflicting goals, obligations, and cultural orientations related to different institutional logics (public, private, and third sector).

As an instrument of innovation, hybrid governance models (e.g., purchaser-provider models, contracting out, outsourcing, corporatization, public and private partnerships, etc.) bring about both new challenges and solutions for accounting and accountability issues of knowledge-intensive public organizations (Almqvist et al., 2013; Billis, 2010; Nowotny et al., 2001). In addition, traditionally publicly offered/owned services, such as education, health care, transports, and social services, albeit by public ownership, are forced to act in a businesslike manner, which especially addresses problems in accounting and accountability (e.g., Neumann, & Guthrie, 2002; Parker, 2011; Habersam et al., 2013; Kallio & Kallio, 2014). Accordingly, we encourage submissions based on empirical, case studies and different jurisdictions from scholars across disciplines which include but are not limited to the following issues:

• Which accounting and accountability challenges are determined by the combination of private and public management cultures in hybrid knowledge-intensive public organizations (e.g. the “leaking” of public money, unfair competition, problems around equal access, public value and accountability)?
• How do accounting and accountability systems aim to cope with problems of coordination, management, and evaluation in hybrid forms of knowledge-intensive public organizations?
• How do knowledge-intensive public organizations use their accounting and accountability models?
• What are the effects of hybridity on the forms of control and accountability in knowledge-intensive public organizations?
• How can we build a theory of accounting and accountability for hybrid organizations?
• How can empirical studies of hybridization of knowledge-intensive public organizations contribute to accounting and accountability theories?
• How does hybridization challenge the role of professionals in knowledge-intensive organizations (e.g. in hospitals, schools and universities)?

Submission Instructions
ScholarOne submissions will open at the beginning of June 2017.
Key dates: Full paper submission by: 1st September 2017
Contact details: For inquiries and further information please contact Giuseppe Grossi (giuseppe.grossi@hkr.se) or Matti Skoog (matti.skoog@sbs.su.se)

References