

African Accounting and Finance Journal

Call for Papers: Special Issue on "Accounting, Performance Auditing, Reporting, Accountability, and Sustainability in Public Sector Organisations in Developing and Emerging Economies"

Rationale and Scope:

The role of public sector organisations in fostering societal welfare and economic stability cannot be overstated. In an era marked by globalisation, digital transformation, and heightened public expectations, these entities face increasing pressure to demonstrate accountability, transparency, and sustainability. Effective accounting, rigorous performance auditing, comprehensive reporting, and robust governance frameworks are essential components that underpin public sector efficiency and trust. This special issue aims to delve into these critical areas, exploring their interconnections and impacts across developing and emerging economies.

Public sector accounting practices are evolving, driven by the need for greater harmonisation and transparency. The adoption of International Public Sector Accounting Standards (IPSAS) has become a benchmark for achieving these goals, especially in developing and emerging economies where institutional capacities vary significantly (Abdulkarim et al., 2023; Liberato et al., 2024). Simultaneously, performance auditing has emerged as a vital tool for evaluating the effectiveness and efficiency of public sector operations, offering insights that are crucial for continual improvement (Van Helden & Uddin, 2016; Sumiyana et al., 2023). In addition, comprehensive reporting, encompassing both financial and non-financial information, is fundamental for fostering accountability and public trust. Integrated reporting frameworks that align with global best practices provide a holistic view of an organisation's performance, addressing the growing demand for transparency and accountability (Manes-Rossi, 2018). Furthermore, the integration of sustainability practices within public sector operations is increasingly recognised as essential for long-term societal and environmental well-being. Aligning with frameworks such as the United Nations' Sustainable Development Goals (SDGs) facilitates the measurement and reporting of sustainability efforts, contributing to the global sustainability agenda (Akenroye et al., 2018; Erin et al., 2024).

Despite the progress, numerous challenges persist, particularly in developing and emerging economies. These include limited resources, varying levels of institutional capacity, and socio-political instability. By examining these challenges and showcasing innovative practices and strategies, this special issue aims to provide valuable insights and practical solutions for public sector organisations in emerging and developing economies. Specifically, this special issue seeks to bring together a diverse range of research articles, case studies, and reviews that address different themes relating to accounting, performance auditing, reporting, accountability, and sustainability in public sector organisations in developing and emerging economies. Below are some examples of topics that would be considered for the special issue:

- Evolution and harmonisation of public sector accounting standards.
- Comparative studies on accounting practices across different economic contexts.

- Impact of emerging technologies and digitalisation on public sector accounting processes.
- Methodologies and frameworks for performance auditing in the public sector.
- Role of performance audits in enhancing public sector efficiency and accountability.
- Case studies on performance auditing practices in developing, and emerging economies.
- Innovations in financial reporting and their impact on transparency and accountability.
- Integrated reporting frameworks and their application in the public sector.
- Importance and impact of non-financial reporting on sustainability and public trust.
- Effective governance structures and their role in ensuring accountability.
- Role of audits, external reviews, and public participation in governance.
- Comparative analysis of accountability mechanisms across different regions and economic contexts.
- Implementation and measurement of sustainability initiatives within the public sector.
- Reporting frameworks and tools for assessing sustainability performance.
- Case studies highlighting successful sustainability practices in various economies.

This special issue is also open to other topics which fit the underlying general themes of this special issue. Submissions that provide theoretical insights, empirical evidence, and practical implications for policymakers, practitioners, and researchers, are encouraged.

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