Call for Papers

**Special Issue: Government Accounting, Auditing and Accountability: a Canadian Perspective**

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**Aims and Scope**

Government accounting and reporting protects the public interest by helping to hold governments accountable and to manage public money (Chan 2003). In 2018, The Public Sector Accounting Board of Canada released its Statement of Concepts for a revised conceptual framework for the Canadian public sector. The document presents public sector accounting concepts, principles, guidelines, objectives and definitions. This document is the culmination of a considerable amount of work done by the Board and its predecessors since the formation of committee in 1981 to develop government accounting standards. Prior to this, governments in Canada followed their own, often diverse, practices (Baker and Rennie, 2018). In the 1970s, the Auditor General could not provide an opinion on the financial statements of the federal government of Canada due to a lack of standards (ibid). A commentary on the 2017-2018 financial audits, however, noted that the Federal Government’s financial statements had received the 20th clean audit in a row (Office of the Auditor General, 2018).

Yet accounting challenges remain for all levels of government in Canada. For example, the Auditor General of Manitoba identified serious issues with respect to the accounting practices of the provincial government (Auditor General Manitoba, 2018). In Ontario, the Auditor General noted that in the case of The Fair Hydro Plan, legislated accounting did not meet public sector accounting standards (CPA Ontario, 2018). This issue also reached the popular media with the Globe and Mail newspaper publishing an article entitled “Bad books: How Ontario’s new hydro accounting could cost taxpayers billions” (Globe and Mail, 2018). The benefits of adopting accrual accounting has been questioned (Pollanen & Loiselle-Lapointe, 2012) as has the independence of state auditors (Gendron et al., 2001).

Internationally, there is recognition for the need for effective accounting standards for governments. Developments in government accounting standards and practices has been characterized as a “global revolution in government accounting” (Chan, 2008 p. 1). The International Public Sector Accounting Standards Board (IPSASB) was established “…to serve the public interest by developing high-quality accounting standards and other material for use by public sector entities around the world in the preparation of general purpose financial reports” (International Federation of Accountants, nd). The development of these standards is intended to “…enhance the quality and transparency of public sector financial reporting by providing better information for public sector financial management, accountability and decision making (ibid). While Canada supports and participates in this initiative, it remains committed to its own public sector accounting standards.

The aim of this special issue is to contribute to the dialogue on government accounting through studies of the Canadian perspective on government accounting, auditing and accountability. Studies at any level of government (federal, provincial or municipal) are welcome. Studies from outside of Canada are also welcome given that many of the issues are similar and that these studies could inform practices in Canada as we hope studies from the Canadian perspective can inform the broader, global community. Topics of interest include (but are not limited to):

- Government auditors as agents of change
- The development and implementation of government accounting standards
• Accrual accounting for government
• Financial reporting by governments (including the Public Accounts)
• Government accounting in the media (i.e. the use of accounting information by governments, opposition parties, political commentators, etc.)
• Use of accounting information for decision-making
• Performance measurements
• Performance and value for money audits
• Budgeting and financial management of government organizations
• Government auditing standards and practices
• Accounting for natural resources
• Accounting for sustainability
• Accounting and reporting for Crown Agencies and other public entities
• Accounting for public/private partnerships

Submissions that are both empirical and theoretical in nature are welcome. We are particularly interested in studies that can inform and impact accounting practice and standard setting. While not necessary to be considered for the special issue prospective authors are encouraged to present their work in progress at the 2020 ASAC Conference – Accounting Division. Prospective authors are encouraged to direct any enquiries to the guest editor at ron@uoguelph.ca


References


