

Call for papers

Public Money & Management (PMM) theme on:

Politicians' use of accounting information—the interplay between users' needs, usability, and actual use

Guest editors: Tjerk Budding and Jan van Helden

Public Money & Management is planning a theme dedicated to the use of accounting information by politicians. A theme in PMM's Vol. 36, No. 7 (2016) addressed the stimuli and hindrances of accounting information use by politicians.* Contributions especially dealt with the context in which accounting information is used and individual characteristics of politicians that influenced use of this information.

This new theme will broaden the scope of topics. We have observed an interplay between user needs, usability and actual use by politicians of accounting information. It is expected that if user needs are fulfilled, this leads to usability, and when usability is in place, this leads to use. However, usability and actual use of accounting information might be impacted by diverging sets of factors. Moreover, actual use in itself does not tell us whether politicians are satisfied with the accounting information they receive. Therefore, more elements should be taken into account, such as how helpful politicians consider accounting information for their daily work. An important item in this respect is the way accounting information is presented, i.e. to what extent are politicians' needs taken into account by regulators and suppliers of accounting information?

Topics and questions that papers and articles might address include:

- The various roles politicians have and their need for accounting information.
- Which accounting information topics are important for politicians?
- What determines the users' needs? For example information on the government's financial position; the user's role (member of parliament, government minister, opposition/coalition; issues in society); structural or more temporary issues (such as safety and environmental issues).
- What are the drivers of usability on the users' side (for example experience, education)?
- What are the drivers of usability on the providers' side (for example relevance, presentation)? To what extent do we observe coercive, normative and mimetic behavior from suppliers?
- Under what circumstances do politicians give meaning to accounting numbers and trust them for decision-making or accountability purposes?

- The link between user needs and legislation about presentation; to what extent are the information needs and information seeking behavior of politicians taken into account?
- What are the drivers of accounting information use?
- Are users satisfied with their ability to use accounting information?
- The relation between accounting information and other sources of information in debates about budgets and annual reports.
- New developments in the way accounting information is provided and the role of digitalization.
- Politicians' satisfaction with accounting information and the way they use it in daily practice.

Papers that are innovative in their approach, in terms of themes, methods of data collection and theories are especially welcome.

PMM publishes main papers, new development articles and debate articles—see the journal's instructions for authors website for details: [http: www.tandfonline.com/rpmm](http://www.tandfonline.com/rpmm)

Interested researchers are invited to submit a paper for consideration to Tjerk Budding (g.budding@vu.nl) and Jan van Helden (g.j.van.helden@rug.nl), guest editors of this PMM theme, by 1 September 2020. All papers will be blind refereed by two reviewers: one a practitioner and the other an academic. Papers and articles submitted to PMM for review must not be under consideration by any other publication.

*See <https://www.tandfonline.com/toc/rpmm20/36/7?nav=toCList>