

Innovations in public services

The primary focus of this special issue is on the role of accounting in framing and shaping the everyday experiences of citizens, managers and policymakers in public services' delivery. The role of accountants in such settings has grown significantly over recent decades. Indeed, today's accountants embody one of the central forms of expertise shaping management practices, organisational processes and regulatory mechanisms in multiple organisational settings. Equally, the potential impact of accounting, and calculative practices more generally, has an increasingly extensive reach. There is substantial evidence of the influence of accounting work in, for instance, central and local government, hospitals and higher and further education. Such influence within the sphere of the State and beyond, continues despite debates over the status of professional accounting expertise and critiques of the provenance, uniqueness and usefulness of accounting. This special issue offers a collection of papers which extend our understandings of the intermingling of accounting practices and bureaucratic procedures, in the context of reforms to and within public service organisations. This is a research arena which may yield rich insights into the role of accountants and calculative practices in the shaping of the social and economic life. We would like to thank all the authors who have contributed to this special issue and the reviewers who have kindly offered their valuable time and expertise to challenge and improve the quality of the papers.

John Burns

Department of Accounting, Business School, Exeter University, Exeter, UK

Irvine Lapsley

Business School, University of Edinburgh, Edinburgh, UK, and

Peter Miller

London School of Economics, London, UK

