



Special Issue in Financial Accountability & Management

Public financial management for Sustainable Development Goals:

Challenges, experiences and perspectives

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Sustainable development is at the core of a wide debate, which involves the role of public sector authorities, institutions and managers in designing sound policies, strategies, programmes, and actions, creating therefore a challenge for public financial management scholars (Bebbington and Unerman, 2018; Kaur and Lodhia, 2019). The Sustainable Development Goals (SDGs), promoted by the United Nations within the 2030 Agenda, put public sector organizations at the forefront for the creation of networks and cooperation with private entities and civil society organizations in the achievement of the goals. They are expected to shape institutional arrangements for the creation of a shared vision, to prepare plans so to support common action undertaken by governments, civil society, and businesses, and to invest in the development of digital platforms so to enhance accountability and citizen engagement (Agostino et al., 2021). Still, the governments should take the first step in promoting national and local actions.

The wide array of challenges deriving from the 2030 Agenda requires the contribution of public financial management under multiple perspectives as well as multi-disciplinary research (Jacobs and Cuganesan, 2014; Bebbington and Unerman, 2020).

Its governance role demands the creation of mechanisms and tools supporting coordination and trust with other actors. The need to plan and incur corresponding financial expenditures calls for reconsidering the budgeting process as well as reporting, carefully assessing and disclosing the ability to create public value (Steccolini, 2019; Bracci et al., 2021; Brorström, 2021). Some tools have already been developed and adopted towards sustainability (i.e. budgeting for SDGs, participatory budgeting, popular reporting, sustainability reporting) (Niemann and Hoppe, 2018; Guthrie et al., 2020; Abhayawansa et al., 2021), while new opportunities created by IT resources should not be overlooked (Cohen et al., 2017).

The way management and cost accounting information could contribute to sustainability and provide input for SDGs, and whether public sector accounting should build on multidisciplinary to develop new approaches to account for sustainability, both need further research.

In addition, competing and contrasting values may create resistance to sustainable development, and poor public financial management can hinder the achievement of SDGs.

Further challenges for public financial management emerge from the need to engage citizens in building inclusive communities and re-thinking cities. Approaches adopted by national, regional and local governments to cope with citizens engagement for sustainable development (Figueira et al., 2018; Sobkowiak et al., 2020) also deserve to be investigated and compared making use of innovative theoretical frameworks.

The Special Issue intends to critically explore how public sector financial management can support the achievement of sustainable development and how it can act in the service of SDGs. Proposing tools and practices, analysing effects and consequences, studying actors in embedding SDGs in public financial management, may be the trigger for new theoretical frameworks or for the evolution of existing theories, so to fit and shape the role of public sector accounting within a context where the achievement of a multidimensional sustainability is the primary focus. The way the COVID-19 pandemic has accelerated or detained planned public financial management and accountability actions of public sector organizations in the pursuit of sustainable development, in particular in regional and local governments, and how these plans have changed or need to change, deserve further reflection.

The Special Issue welcomes papers within the broad area of public sector financial management, assessing the current situation, challenges and future prospects regarding sustainable development, and SDGs in particular. New approaches from both the theoretical and the methodological point of view would provide a fresh contribution for the advancement of public financial management studies and are therefore appreciated. The research may be contemporary, historical or comparative.

Interesting topics for the papers include, but are not limited to, the following issues:

- Sustainable development and UN-SDGs: why and how public entities report their planned and actual activities.
- Budgeting in the light of SDGs. New forms of budgeting for sustainability: Green Budgeting, Gender Budgeting, Child Responsive Budgeting, budgeting for SDGs.
- Advancing research into sustainability reporting (SR) in governments.
- Management accounting and performance measurement for assessing and re-addressing public policies, strategies and actions towards SDGs.
- SDGs measurement: The role of accounting in quantifying and monetizing SDGs.

- SDGs and developing countries: challenges for public financial management.
- Transparency and legitimacy of governments: how sustainable development strategies affect the preparation of accrual accounting financial statements.
- Engaging citizens in local sustainable development.
- Challenges for public sector accounting education towards the SDGs.
- Sustainable development and COVID-19: challenges for public financial management.
- The role of auditing and of Supreme Audit Institutions in sustainability.
- The role of public sector accounting in supporting networks and partnership towards the achievement of SDGs.
- Competing logics and failures of public financial management to meet sustainability goals.

Submission process and deadline

Papers submitted will be reviewed for publication in a Special Issue of Financial Accountability & Management. The authors can contact Francesca Manes Rossi (manes@unina.it) or Anna Thomasson (anna.thomasson@fek.lu.se) for any further queries regarding the SI. The **new** deadline for submission of full papers via the FAM [online platform](#) is **15th October 2023**.

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