



Professor Carolyn Cordery (2nd from left), Visiting Professor at the Centre for Not-for-profit and Public-sector Research (CNPR), with QUB CNPR colleagues.

Wanted: ‘Indian Summer’ weather, good food, and time to think and work on unfinished projects.

As a visiting Professor at the Centre for Not-for-profit and Public-sector Research (CNPR) in Queens Management School, from mid-September to mid-October 2016, my wish list has been superseded! Certainly I can add ‘great conversations’ and tick off the list in the title above - thanks to Queens and Belfast.

My research specialty is accounting and accountability in not-for-profit organisations and increasingly I am interested in the regulation that drives (or encourages) such accountability. Therefore it was a logical choice to visit CNPR while I was on sabbatical from Victoria University of Wellington (New Zealand).

Not-for-profit organisations are an integral part of our daily lives - the way we support students in their study and growth with scholarships, our sports and cultural clubs, in the arts and faith organisations, and increasingly since the New Public Management reforms of the last three decades, through social service delivery. And such services are not just to the indigent, but also delivered due to government contracts and user-paid fees. This means not-for-profit organisations work in a complex field needing to manage both business and mission-driven worlds. What do you do, for example, when your volunteers go on strike, or if a sudden disaster (like an earthquake) attacks and your operations must expand exponentially to respond to great need?

As well as operational challenges, not-for-profit organisations also vary in size and nature. Yet we tend to talk about researching them as a sector which misses those nuances of each sub-sector and organisation. Hence my interest in regulation, to try to

ensure we don't get a 'one-size-fits-all' approach. It's the same with our research conversations – how do we disaggregate sufficiently to respect those whom we research, but aggregate enough so that others can learn from our research? This has been one of the things I have thought about as I have completed the arrangements for the 21st anniversary issue of Third Sector Review – a sector Journal that I am co-editor of (see <http://www.anztsr.org.au/third-sector-review.html>).

This sabbatical has been stimulating and different from my previous one. Last time I stayed mainly in the same place whilst working on a major project. This time, apart from my month here, I have scheduled a number of short stops in the Northern Hemisphere, to present papers from that unfinished list (see one visit here: <https://www.icas.com/technical-resources/edinburgh-summit-on-international-charity-accounting-2016>). It is perhaps more disruptive, but also challenges me and allows more input from others than would occur with a conference paper.

Thank you for your hospitality and may your research surprise and inspire you and others for good. I close with a Māori proverb:

Ko Maru kai atu
Ko Maru kai mai
Ka ngohe ngohe

(Give as well as take, and all will be well).