



Queen's University  
Belfast

CENTRE FOR NOT-FOR-  
PROFIT AND PUBLIC-  
SECTOR RESEARCH



**Conference: Charities, nonprofits and NGOs: (re)building trust and legitimacy (and Special Issue of *Financial Accountability & Management*)**

**Centre for Not-for-profit and Public Sector Research (CNPR),  
Queen's University Belfast**

**(Sponsored by BAFA's Public Services and Charities Special Interest Group)**

**Tuesday 3<sup>rd</sup> /Wednesday 4<sup>th</sup> September 2019**

### **Call for Papers**

Charities, nongovernmental organisations (NGOs) and nonprofit organisations (hereafter referred to merely as nonprofit organisations) are pervasive in our society, be they, for example, general local charities, membership-based nonprofit associations, overseas development and aid organisations, universities, credit unions or trade unions. They are (or at least should be) very different from either the private or the public sectors in terms of orientation, motivation, activities, sources of funding and contribution to the public good. They are mission driven and often exist to provide public benefit; benefit that may perhaps not be provided, or not provided in the same way or to the same extent, without the existence of such organisational forms. Often they are funded and supported by individuals or organisations that receive no direct economic benefit from their funding or support. They make distinctive and widely-recognised contributions to the public good by building social capital in civil society, often providing a foundation for ensuring social cohesiveness. As such, they are organisations to be valued, nurtured, protected and encouraged by the whole of society; by those who receive the benefit of their activities, by those who work or volunteer in these organisations, and by those who, in the spirit of altruism, seek to provide much-needed funds to generate public benefit.

They are also organisations where the fact and perception of the linked concepts of accountability, legitimacy, trust, transparency and ethical behaviour are particularly important. Common expectations are that they will both ‘do good’ (create positive change – do things that society values) and ‘be good’ (spend wisely; act ethically). While these expectations hold, society continues to place trust in and support them; when these don’t hold, trust is lost and damage results. Yet, despite their importance to the well-being of a civilised, cohesive and caring society (and a consequent increase in social capital), issues of trust, ethics, legitimacy and competency often emerge as barriers to the growth and development of individual organisations within the sector and, indeed, the sector as a whole. Scandals, fraud, inappropriate governance arrangements, poor regulation, inadequate accountability and transparency, inefficiency, poor management practices, mission drift and the reading across to the sector of highly questionable business practices, are examples of dangers that have the potential to undermine trust and perceived legitimacy by external parties.

In such a context, governance, management practices, accounting and accountability systems are frequently heavily involved. At times, they can be used to build public trust and legitimacy in terms of protecting the reputation (and funding flows) of organisations. They can be used to provide evidence of the matching of an organisation’s operations, activities and achievements with the (reasonable) expectations of society. They can be used to sharpen focus and help management as they seek to further the goals and achievements of the organisation. The language of management, governance, accounting and accountability (and its related tools and techniques) can be mobilised to provide frameworks for analysis and, occasionally, ammunition to counter arguments that challenge approaches being taken. Given this, the conference aims to provide a timely and comprehensive overview of issues that impact on perceptions of trust and legitimacy in the nonprofit sector. It is envisaged that contributions within the conference will not only provide evidence to evaluate and guide the introduction of new practices and processes within the sector, but also to inform policy making within government. We invite the offer of empirical and theoretical academic contributions from a wide variety of research perspectives and approaches. The conference will also provide the opportunity to engage with non-academic sector specialists (regulators and other key commentators) that will, hopefully, enrich debate and discussion and facilitate the basis for useful networking and possible future impact.

Topics suitable for this conference include, but are not limited to:

- The ways in which accounting, accountability and governance systems are mobilised in the identification and managing of trust and legitimation issues.
- The identification (and deterrence) of fraud, scandal and mismanagement.
- The adoption and translation of business practices into the nonprofit sector, and the appropriateness of such adoption.
- Governance and regulation as a basis for building and maintaining trust.
- The use (and misuse) of accounting information and accountability systems by actors.
- The understanding of accounting data by external actors (and the public at large), and the impact of this on the behaviour of nonprofit organisations.
- The public interest and accounting and governance processes in the nonprofit sector.
- The importance of (and dangers to) mission focus.
- The rise of calculative practices and their impact on the sector.
- Government policy relating to the nonprofit sector.
- Managing accounting, reporting and governance change.

This conference is associated with a Special Issue of *Financial Accountability & Management* ‘Charities, nonprofits and NGOs: (re)building trust and legitimacy’ edited by Professor Noel

Hyndman and Professor Donal McKillop. Submission of papers to the conference implies that authors wish to be considered for the Special Issue.

Submissions to the conference should be to the Editors of the Special Issue. The Editors and Scientific Committee will initially review the papers to decide which papers will be accepted for the Conference. After the Conference, the Guest Editors will invite authors of a sub-set of the conference papers to submit their contributions for possible inclusion in the Special Issue of *Financial Accountability & Management*.

**Conference fee is £120** (includes food and attendance at conference dinner on 3<sup>rd</sup> September). The fee will be waived for PhD students who are members of BAFA's Public Services and Charities Special Interest Group – any PhD students who are not members of BAFA's Public Services and Charities Special Interest Group should register as normal delegates).

**Register online:**

To register please [click here](#)

**Guest Co-editors of Special Issue**

Professor Noel Hyndman, Centre for Not-for-profit and Public-sector Research, Queen's University Belfast, Northern Ireland, UK (email: [n.hyndman@qub.ac.uk](mailto:n.hyndman@qub.ac.uk))

Professor Donal McKillop, Centre for Not-for-profit and Public-sector Research, Queen's University Belfast, Northern Ireland, UK (email: [dg.mckillop@qub.ac.uk](mailto:dg.mckillop@qub.ac.uk))

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Guest editors, plus:

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**Important dates**

Submission deadline of papers for conference: 14<sup>th</sup> June 2019.

Decisions on papers for conference presentation: 21<sup>st</sup> June 2019

Closing date for registering (if presenting a paper): 5<sup>th</sup> July 2019

Preferred last date for registration for other attendees: 16<sup>th</sup> August 2019

Conference dates: 3<sup>rd</sup>/4<sup>th</sup> September 2019.

Special Issue publication date: late 2020/early 2021