

Public Service Accounting and Accountability Group (PSAAG)

Workshop 2022

November 7-8, 2022 (F2F)

***Digitalization in the public sector:
Opportunities and challenges for accounting and accountability***

Faculty of Economics, University of Coimbra, Portugal

In the last decades, digital transformation has grown massively, hugely affecting the life of people, as well as the life of all sorts of organizations. The recent pandemic context has evidenced even more these effects (Polzer & Goncharenko, 2022).

Public sector entities have not been away of the process (Agostino, Bracci, & Steccolini, 2022). On the contrary, governments and public sector organizations have made considerable use of digitalization (Agostino, Arnaboldi, & Lema, 2020), not only for internal and at distance administrative work, but also to define public policies, provide public services (for example, e-government, e-participation, ...), and report about financial and non-financial performance, impacting on accountability and ultimately on citizens' engagement and trust on politicians (Tyma, Dhillon, Sivabalan, & Wieder, 2022).

However, digital transformation has not only facilitated public management overall, but also have brought pernicious effects, such as the increasing of vulnerability of digitally open governments and public organizations (cybersecurity-related problems). In this context, digitalization has brought challenges for accounting professionals as financial and non-financial information preparers, brokers and co-developers, as well as for those (e.g. public officials, politicians, ...) using such information for making decisions and managing public sector entities and governments in general (Agostino, Saliterer, & Steccolini, 2022). Finally, digitalization has also challenged accountability, pointing to new types and forms of reporting (different content, format, and availability), which defy preparers, standard-setters and auditors (Carlsson-Wall, Goretzki, Hofstedt, Kraus, & Nilsson, 2022).

Accordingly, this workshop intends to address opportunities and challenges faced by accounting professionals, as well as by public managers, and policy-makers at large, in an era of digital transformation in the public sector, requiring dealing with positive, but also pernicious consequences. The discussion intends to particularly concentrate on how accounting and accountability can help to deal with these opportunities and challenges or, on the contrary, neglect them. Therefore, we propose the following discussion groups:

Group 1 – Digital transformation and challenges for accounting (data producers)

This group will discuss digital transformation from the accounting professionals' standpoint (e.g., accountants, auditors, managers, consultants), taking the environment of the infosphere. Topics of discussion may include:

- The impact of digital transformation (and digital data) on professionals as co-developers, preparers, and translators/brokers of accounting information
- The challenges in designing, implementing and using (dealing with) algorithms, blockchain, artificial intelligence, data analytics, etc.
- The role of translators in moving from a huge amount of digital data into a limited set of key performance indicators
- Educational and training needs of accounting professionals
- The role of the law, and legal frameworks, possibly creating entropy to the real benefits of digitalization
- (...)

PROVOCATOR: Rui Lourenço, University of Coimbra (FEUC)

FACILITATOR/CHAIR: t.b.a.

Group 2 – Digital transformation and challenges for decision making (data users)

This group will discuss digital transformation particularly from the perspective of the users of (financial and non-financial) information, namely how accounting can support users, while protecting them from pernicious effects of digital transformation. Topics of discussion may include:

- Use of big data for public policies and public decision-making, including gender equality policies
- Ethical issues related to the use of big data
- Digital vulnerability and cybersecurity problems
- Data creation: «calculative field» and «fields shaped by calculation»
- Challenges for public participation and co-production (e.g., the role of chatbots, social networks, etc.)
- (...)

PROVOCATOR: Manuel Pedro Rodríguez, University of Granada

FACILITATOR/CHAIR: t.b.a.

Group 3 – Digital transformation and challenges for accountability (data reporting)

This group will discuss digital transformation particularly considering positive and pernicious effects of digital transformation in reporting, transparency and accountability. Topics of discussion may include:

- Interaction between human and non-human (digital) actors and impact on accountability

- Challenges for auditors, and credibility of data and information (trustable and quality data)
- Impact on accounting and financial and non-financial reporting standards, models of statements, etc.
- Requirement for new types of reporting (sustainability, integrated, public value, ...), to reach the large public (popular form)
- Overall impact on transparency
- (...)

PROVOCATOR: t.b.a.

FACILITATOR/CHAIR: t.b.a.

References

- Agostino, D., Arnaboldi, M., & Lema, M. D. (2020). New development: COVID-19 as an accelerator of digital transformation in public service delivery. *Public Money and Management*, 41(1), 69-72. <https://doi.org/10.1080/09540962.2020.1764206>
- Agostino, D., Bracci, E., & Steccolini, I. (2022). Accounting and accountability for the digital transformation of public services. *Financial Accountability & Management*, 38(2), 145–151. <https://doi.org/10.1111/faam.12314>
- Agostino, D., Saliterer, I., & Steccolini, I. (2022). Digitalization, accounting and accountability: A literature review and reflections on future research in public services. *Financial Accountability & Management*, 38(2), 152–176. <https://doi.org/10.1111/faam.12301>
- Carlsson-Wall, M., Goretzki, L., Hofstedt, J., Kraus, K., & Nilsson, C. (2022). Exploring the implications of cloud-based enterprise resource planning systems for public sector management accountants. *Financial Accountability & Management*, 38(2), 177–201. <https://doi.org/10.1111/faam.12300>
- Polzer, T., & Goncharenko, G. (2022). The UK COVID-19 app: The failed co-production of a digital public service. *Financial Accountability and Management*, 38(2), 281–298. <https://doi.org/10.1111/faam.12307>
- Tyma, B., Dhillon, R., Sivabalan, P., & Wieder, B. (2022). Understanding accountability in blockchain systems. *Accounting, Auditing & Accountability Journal*, (ahead-of-print). <https://doi.org/10.1108/aaaj-07-2020-4713>

PROVISIONAL PROGRAM

7 November 2022

9:30 – 11:30 – Guided tour to the University of Coimbra UNESCO World Heritage (meeting point at the University Iron Gate) <https://worldheritage.uc.pt/en/>

12:30 – 13:30 Registration and lunch

13:30 – 14:00 Welcome and opening speeches

Dean of FEUC

Chair of CeBER

Workshop organizers

IRSPM PSAAG

14:00 – 15:00 Keynote Guest Speech (I)

Helen Margetts (*Professor of Internet and Society at the Oxford Internet Institute, University of Oxford*)

Title t.b.a.



15:00 – 15:15 Coffee Break

15:15 – 17:30 Breakout Sessions (sub-groups 1, 2 and 3) Part 1

19:30 – DINNER (restaurant to be indicated)

8 November 2022

9:00 – 10:00 Keynote Guest Speech (II)

Ricardo Pontes Lourenço (*PwC Portugal, Tax Technology Partner*)

“The impacts of the digital transformation on the reporting requirements by tax authorities”



10:00 – 11:15 Breakout Sessions (sub-groups 1, 2 and 3) Part 2

11:15 – 11:30 Coffee break

11:30 – 12:15 Breakout Sessions (sub-groups 1, 2 and 3) Part 3

12:15 – 13:00 Plenary Session – Conclusions on main challenges of accounting and accountability in the public sector

13:00 – 14:00 Closing lunch

Supported by



(University of Coimbra)

PRATICALITIES

Registration

The **deadline** for registration and the commitment to one topic is **16.09.2022**. To register, please visit <https://forms.gle/9VNi6qbSAw37vPCG7>.

For further information, please contact psaagIRSPM_Coimbra2022@fe.uc.pt

Organizing Committee

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Isabel Cruz, isacruz@fe.uc.pt

Faculty of Economics, University of Coimbra

Scientific Committee

Enrico Bracci, Debora Agostino, J.F.A. (Tom) Overmans, Mariafrancesca Sicilia, Ileana Steccolini, Bernard Dom, Susana Jorge, Isabel Cruz

Getting to Coimbra

Arriving by air

How to reach Coimbra from Lisbon or Oporto airports:

By Car

From Oporto or Lisbon, using highway A1, take the way out to Coimbra (north). You will be about 10 min away from the city center. It will take about 1 hour from Oporto and about 2 hours from Lisbon.

You can find more information about tolls in the [Portal Portugal Tolls and information about](#)

By Train

All of the trains connecting Oporto and Lisbon stop at Coimbra-B station; about 1h00 from Oporto and about 1h45m from Lisbon. See the [web page of the CP \(Comboios de Portugal\)](#). Coimbra is served by two major train services – ALFA – directly from LISBON (Sta. Apolónia Station, or Oriente Station next to the airport) or PORTO (Campanhã Station) – and INTERCIDADES with direct links to Lisbon, Oporto and Braga.

Coimbra is served by two railway stations: COIMBRA-A in the city centre and COIMBRA-B in the north of the city. ALFA and INTERCIDADES stop at COIMBRA-B. There are several link services from COIMBRA-B to COIMBRA-A (city centre) by train.

By Bus

The bus station is located at Av. Fernão de Magalhães and is easily reached by local bus or on foot (a long walk, about 10 minutes, to city center). You can use either Rede Expressos or RodoNorte.

You can find more [detailed and interactive information here](#).

Coimbra Airport Shuttle operates a door-to-door shared transfer between the Center of Portugal and both Lisbon and Oporto airports.

The Coimbra Airport Shuttle service offers numerous daily shuttles going to or departing from the airports.

From Airport to Coimbra by Shuttle

Coimbra Airport Shuttle operates a door-to-door shared transfer between the Center of Portugal and both Lisbon and Oporto airports.

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You can find more detailed and interactive information [here](#).

How to get to FEUC

In Coimbra:

From Coimbra-B train station

If you wish to come directly to FEUC, we suggest you catch a taxi. There are taxi services available right outside both train station.

Coimbra A (Estação Nova): located in the city centre.

Coimbra B (Estação Velha): located in the outskirts of Coimbra.

Some trains arrive at Coimbra B train station. You need to get off and take a connection train to Coimbra A (this short trip is already included in your train ticket fare) to get to the city centre.

From Coimbra A , there are some bus that service FEUC:

- [Line 29](#) – ESTAÇÃO NOVA - HOSPITAIS U. C.
- [Line 7](#) - ARNADO TOVIM

You can also take the BUS of the Urban Transport network of Coimbra ([SMTUC](#)) has bus lines serving FEUC :

- [Line 4](#) – Estação Nova - Av. Dias da Silva - Sto António dos Olivais (via Celas)
- [Line 37](#) – Vale das Flores - Av. Dias da Silva - Hospitais U.C.
- [Line 103](#) – Estação Nova - Av. Dias da Silva - Sto António dos Olivais (via Universidade)

Staying in Coimbra

Please find a list of hotels that are located near the historic city centre and the university site. As Coimbra is an attractive tourist destination, we highly recommend early booking.

Hotels

Hotel TRYP – RECOMMENDED (the closest to the venue; possible discounts over the normal fare)

[Tryp Coimbra Hotel](#)

AV Armando Gonçalves Lote 20, 3000-059 COIMBRA

Reservas: (+351) 239 480 800

e-mail: tryp.coimbra@melia.com

Hotel Vila Galé

[Vila Galé Coimbra](#)

Rua Abel Dias Urbano, 20, 3000-001 Coimbra

Reservas: (+351) 239 240 000

e-mail: coimbra.reservas@vilagale.com

Hotel Tivoli

[Tivoli Coimbra](#)

Rua João Machado, nº 4 3000-226 Coimbra

Reservas: (+351) 239 858 300

e-mail: htcoimbra@tivolihotels.com

Hotel Ibis Coimbra

[Ibis Coimbra Centro](#)

Avenida Emidio Navarro nº70, 3000-150 Coimbra

Reservas: (+351) 239 852 130

e-mail: H1672@ACCOR.COM

Hotel Dona Inês

[Hotel Dona Inês](#)

R. Abel Dias Urbano, 12, 3000-001 Coimbra

Reservas: (+351) 239 855 800

e-mail: reservas@donaines.pt

Hotel Botânico

[Hotel Botânico Coimbra \(hotelbotanicocoimbra.pt\)](#)

Av. dos Combatentes da Grande Guerra, 11, 3030-181 Coimbra

Reservas: (+351) 239 71 48 24

e-mail: residbotanico@gmail.com

Alentejana (Hotel Residencial)

[Hotel Residencial Alentejana, Coimbra](#)

R. Dr. António Henriques Seco, 1, 3000-145 Coimbra

Reservas: (+351) 239 82 59 24 / 03
e-mail: residencialalentejana@hotmail.com

Pousada da Juventude Coimbra

[Pousadas da Juventude Coimbra](#)

Rua Dr. Henriques Seco, 14, 3000-145 Coimbra

Reservas: (+351) 239 829 228

e-mail: coimbra@movijovem.pt

Local accommodation (B&B)

RIU'S Studios & Suites

[JR | Studios | Suites | Coimbra](#)

AV João das Regras n.º 30, COIMBRA

Reservas: (+351) 962 599 227

e-mail: rius.studiossuites@gmail.com

Monte Rúbiu Guesthouse

[Monte Rúbiu – Guesthouse](#)

Rua António Vasconcelos n.º 7 a 9, COIMBRA

Reservas: (+351) 910 286 353

e-mail: geral@monterubiuguesthouse.pt

Penedo da Saudade Suites & Hostel

[Penedo da Saudade – Suites & Hostel, Coimbra – Portugal](#)

Av Dr Marnoco e Sousa 18B, 3000-271 COIMBRA

Reservas: (+351) 239 049 889

e-mail: stay@penedodasaudade.pt

Cultural activities

[Coimbra 2027](#)

[Convento de São Francisco](#)

[Teatro Académico de Gil Vicente](#)

Heritage

[Jardim Botânico da Universidade de Coimbra](#)

[Museu Machado de Castro](#)

[Universidade de Coimbra](#)