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Public services and charities: Accounting, accountability and governance at a Time of Change

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## Public Services and Charities: Accounting, Accountability and Governance at a Time of Change

### ABSTRACT

This special issue is based on a selection of papers initially presented at the conference on 'Public Services and Charities: Accounting, Accountability and Governance at a Time of Change' (Centre for Not-for-profit and Public-sector Research, Queen's University Belfast, January 2017). 'Public services and charities' is a distinctive grouping that includes organisations that are not-for-profit and often have wide social and cultural goals that drive mission and actions. These organisations operate in a very fluid environment. Expectations of the public at large and of government are changing; economic pressures bear down on them particularly acutely; performance metrics and a push for marketisation reflect a spirit of the age; 'business practices' are frequently afforded a reputation of being 'good' and applicable in all settings; while news reporting and social media often amplify any perceived shortcomings. The papers included in this special issue present an opportunity to reflect on some of the key changes taking place with respect to accounting, accountability and governance in this setting. Such opportunities to reflect can support evaluation of the stated objectives of implemented and proposed changes, and also help to inform policy making within government and elsewhere. Key arguments made in these papers, and the overarching themes of this special issue, are explored in this editorial.

**Key words:** Public services; Charities; New Public Management; Not-for-profit

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