BRITISH ACCOUNTING REVIEW

Call for Papers

**Theme: NGO Performance, Governance and Accountability
in the Era of Digitalisation**

https://www.journals.elsevier.com/the-british-accounting-review/call-for-papers/ngo-performance-governance-and-accountability

This special issue invites contributions from researchers, policy makers and practitioners covering a range of issues around interdisciplinary perspectives on NGO performance, governance and accountability in the era of digitalisation. It is connected to the regular NGO Research Day which has been held at Aston University and the University of Sheffield in the past. It is to be held in 2021 at the University of Sussex (in the form of an online event, see below).

The private, public and non-profit sectors are increasingly affected by digital technologies. The operation of non-governmental organisations (NGOs) takes place in a wider social context in which technology and social media platforms facilitate significant change and transformation. NGOs and their donors mobilise digital solutions for various purposes, such as fundraising (Kshetri, 2015), stakeholder and community engagement (Hyndman & McConville, 2018; Manetti & Bellucci, 2016) and online accountability and reporting discourses (Bellucci & Manetti, 2017; Goncharenko, 2019). Online platforms and social media establish new arenas for communication (Chen et al., 2019; Fu & Zhang, 2019; Neu et al., 2019; Van Leeuwen et al., 2013) and provide new spaces for discourses (Andrew & Baker, forthc.; Duval & Gendron, forthc.; Jeacle & Carter, 2014). In addition, technology transforms the power relations and interactions in the sector (McGann & Johnstone, 2005), for example by empowering beneficiaries to raise their voices (O'Leary, 2017; Hall & O'Dwyer, 2017) and motivating regulators to acknowledge the effects of globalisation in the sector (Cordery, Crawford, Breen & Morgan, 2019).

Given the significant impact of digitisation, it is yet to be understood to what extent and how technology shapes the modern perceptions of the sector, its performance, governance and accountability and NGO identities (Dhanani, 2019).

This special issues calls for reassessing NGO performance, governance and accountability in the new settings and contexts of digitalisation, but also the concerns, ambiguities and threats posed by technology (Merkel et al., 2007). It is within this context that we invite submissions in the area providing from different conceptual and methodological angles. Possible topics include:

- Performance, governance and accountability changes that are mediated by technology.
- Technological acceleration of NGO activism in the areas of shadow, alternative and counter-accounting.
- NGO accountability online and the utilisation of social media platforms for accountability discourses.
- Stakeholder engagement and stakeholder voices through technology.
- The usability of technology for reaching out to beneficiaries and building effective feedback/communication channels.
- Facilitation of regulatory assessment and reporting through technology.
- The supporting role of technology in social enterprises in microfinance.
- The utilisation of technology for shaping NGO identities.
- The future of technological development and NGO digital capability.

- The deployment of technology for (management) control issues in the sector.
- Ethical aspects of (the use of) technology and online communication.
- The role of technology and digital solutions in fundraising.
- The relationship between technology, human capital and power dynamics in NGOs.
- Use of technology in NGOs as response to the COVID-19 pandemic.

We are also open to other topics which fit the underlying general theme of this special issue.

1. Preparatory Workshop – NGO Research Day (Online Event)

A workshop organised by the Research Mobilisation Group "Accounting & Society" (University of Sussex Business School) in partnership with Aston University, the University of Sheffield and the University of Birmingham will be held online on **17 March 2021**. Those wishing to present at the workshop should contact Galina Goncharenko (g.goncharenko@sussex.ac.uk) by **17 January 2021** together with a one page outline of the paper including theory, method and key findings. Authors of selected papers from the workshop will be invited to submit revised papers for this special issue, subject to the normal review processes of the journal. Early expression of interest is encouraged.

Further details on the workshop can be found here: https://www.sussex.ac.uk/business-school/accounting-finance/ngo-day

2. Submission Process

Attendance and/or presentation at the workshop is not a pre-requisite for submission to the special issue. All submissions should be made through the Elsevier Editorial System for the British Accounting Review using http://www.journals.elsevier.com/the-british-accounting-review/ selecting "NGO/ Technology Special Issue" during the submission process. The submission deadline for receipt of papers is **1 October 2021**. Papers will not be considered for the special issue if they are submitted after this date. Submissions must adhere to the format and style guidelines of the British Accounting Review (see http://www.elsevier.com/journals/the-british-accounting-review/0890-8389/guide-for-authors). Submissions will be subject to an initial screening by the Guest Co-editors of the special issue and papers which fall outside the scope of the special issue or which are considered unlikely to be suitable for the special issue will be desk rejected. The remaining papers will then be subject to double blind refereeing. There is no submission fee. All accepted papers must have originality in their contributions and have attained the high research standard of the British Accounting Review. The Joint-Editors of the British Accounting Review will oversee the final set of accepted papers prior to publication.

The guest editors welcome enquiries from those who are interested in submitting. All papers will be reviewed in accordance with the normal processes of British Accounting Review. It is anticipated that this special issue will be published in 2023. Any queries about the special issue should be directed to Carolyn Cordery (c.cordery@aston.ac.uk).

3. Important Deadlines

- One-page outline of the paper for workshop presentation by **17 January 2021**
- Online workshop to be held **17 March 2021**
- Submission of full papers to the journal by **1 October 2021**

4. Contact Details for Guest Co-editors

- Carolyn Cordery, *Aston Business School, Aston University, UK* (email c.cordery@aston.ac.uk)
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