



PUBLIC SERVICE ACCOUNTING AND ACCOUNTABILITY WORKSHOP

MILAN, 17-18 NOVEMBER 2026

The Public Service Accounting and Accountability Group (PSAAG) is pleased to invite submissions and participation for the Public Service Accounting and Accountability Workshop 2026, which will take place at Politecnico di Milano on 17-18 November 2026.

The workshop aims to provide a stimulating and supportive environment for academic scholars and practitioners interested in public service accounting and accountability, while also creating space for broader and more interactive discussion on emerging issues affecting the field.

The workshop will combine opportunities for paper development, scholarly exchange, and collective reflection within the community. The 2026 edition will focus on the intersection between humans and technology, including artificial intelligence, in the field of public sector accounting, accountability, and public service management.

WORKSHOP THEME: RETHINKING ACCOUNTING AND ACCOUNTABILITY IN THE AGE OF AI

Artificial intelligence tools (from machine learning tools to generative AI and agentic AI technologies) are increasingly reshaping the design, delivery, monitoring, and governance of public services. Yet, AI should not be treated as a homogeneous category. Different AI technologies raise different organisational and accountability issues depending on their degree of opacity, traceability, and autonomy, and depending on whether they are used to augment human judgement or to automate decisions and processes. In this evolving landscape, public sector organisations face not only opportunities for innovation and efficiency, but also significant challenges relating to transparency, explainability, responsibility, inclusion, professional judgement, and democratic accountability. Traditional accounting and accountability frameworks were built around human decision-makers, traceable processes, and relatively stable reporting systems. AI challenges these assumptions. Decisions are increasingly distributed across data infrastructures, models, software vendors, managers, regulators, and users. This means that accounting is no longer only a tool for recording and reporting organisational activity; it is becoming embedded in algorithmic systems that classify, predict, intervene, and govern. Existing studies show that the adoption of AI in public organisations remains uneven and often difficult, with important barriers linked to organisational readiness, capabilities, and governance arrangements (e.g. Neumann et al



2024). At the same time, research on digitalisation in public services has shown that technological change is not simply a technical matter, but one that redefines the production and use of data, reshapes professional roles, and alters accountability relationships (Agostino et al., 2022).

These developments raise important questions for scholars of public sector accounting and accountability. As AI systems increasingly inform, mediate, or automate public decisions, accounting practices may also change: how performance is measured, how evidence is produced, how decisions are justified, and how responsibility is allocated may all be reconfigured. More broadly, accounting and performance measurement systems can be understood as socio-technical devices that both shape and are shaped by organisational, political, and societal conditions (Steccolini et al. 2020). In this sense, the spread of AI and data-intensive systems is likely to transform not only managerial tools, but also the broader institutional arrangements through which public sector organisations account for their actions and results (Agostino et al., 2022).

At the same time, the growing role of algorithms creates acute accountability challenges, especially where decision processes become opaque, difficult to explain, or hard to contest. Research in both public administration and accounting has stressed that AI in government brings distinctive accountability issues precisely because public bodies must remain answerable for decisions that affect rights, services, and the public interest decisions and outcomes (e.g. Busuioc, 2020; Bracci, 2023).

The workshop invites contributions that critically explore the relationship between human agency and intelligent technologies in public service settings. We are particularly interested in work that examines how AI interacts with professional judgement, organisational routines, accountability relationships, and public value, and also how AI transforms accounting and accountability and its role for designing more transparent, contestable, ethical, and democratically legitimate governance systems. The workshop seeks to contribute to current debates on how digital transformation in the public sector can remain human-centred, ethically informed, and accountable. This focus is closely aligned with the agenda of HumanTech - Humans and Technology, the Department of Excellence project of the Department of Management, Economics and Industrial Engineering at Politecnico di Milano for 2023-2027, which aims to redefine the relationship between technology and people for a sustainable digital transition.



WAYS TO PARTICIPATE

The Workshop offers three different participation options.

1. Early Career Researchers (ECRs) Programme

Participants may apply to join the Early Career Researchers Programme, which will take place on 17 November 2026 (morning).

This stream is intended for early career researchers who wish to present and discuss their work in a developmental setting. Participants in this stream are invited to submit a paper. Submissions to the Early Career Researchers Programme do not need to be aligned with the main theme of the Workshop, but can cover the full spectrum of public sector accounting and accountability research.

2. Workshop Paper Presentation

Participants may submit a paper for presentation in the main workshop paper sessions, which will take place on 17 November 2026 (afternoon), following the plenary speech.

Papers submitted to this stream must be clearly related to the overall Workshop theme, namely the relationship between humans, AI, and technology in public sector accounting and accountability.

This stream is intended for scholars who wish to present research directly connected to the central theme of the Workshop and receive feedback from the PSAAG community. A journal special issue will be associated with the Workshop. Further information on the journal, submission process, and timeline will be communicated in due course.

For the paper presentation sessions, we welcome contributions addressing, but not limited to, the following themes:

- AI and digital transformation in public sector accounting
- AI and accountability in public organisations
- Human judgement and algorithmic decision-making
- Accounting, data, and performance measurement in digital government
- Public accountability in AI-enabled service delivery
- Automation, control, and audit in the public sector
- Ethical, social, and governance implications of AI in public services
- The role of accounting in governing emerging technologies
- Digital infrastructures, data governance, and public value
- Professional identities and expertise in technology-mediated public organisations
- The implications of AI for transparency, explainability, and trust
- The dysfunctional effects of AI on accounting and accountability
- AI, accounting and the reconfiguration of responsibility relationships



- Hybrid accountability arrangements involving humans, algorithms, and institutions
- Methodological reflections on studying AI and accounting in the public sector

Both empirical and conceptual contributions are welcome.

3. Interactive Workshop Participation

Participants may also take part in the Workshop without the need to submit a paper, by joining the interactive thematic sessions on 18 November 2026.

In this case, participants will be asked to indicate which discussion table they would like to join. This participation mode is designed for colleagues who wish to contribute actively to the Workshop discussions, engage with the themes under debate, and exchange ideas in a more dialogic and collaborative setting.

[CLICK HERE TO SUBMIT AN ABSTRACT](#)

[Abstract Submission s Registration for the 2026 PSAAG Workshop in Milan](#)