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Professor Noel Hyndman

Queen's University Management School, Belfast



Noel Hyndman is Professor of Management Accounting and Subject Leader in Accounting in Queen's University Management School, Queen's University Belfast, N. Ireland, UK. A Fellow of the Chartered Institute of Management Accountants (UK), he was awarded a PhD by the Queen's University of Belfast for his research in not-for-profit organizations. His main research interests centre on performance measurement, performance reporting, management accounting and accounting change in public sector and not-for-profit organizations. He is joint editor of the *Irish Accounting Review*, the official journal of the Irish Accounting and Finance Association, and a member of the editorial boards of *Financial Accountability & Management*, *The International Journal of Public Policy*, *Accounting, Auditing & Accountability Journal* and *Accounting and Business Research*.

**Topic: « Public Sector Reforms: Changing Contours on an NPM
Landscape »**

Abstract:

Previous studies suggest that, over the last decades, public-sector accounting has moved from Public Administration (PA) to New Public Management (NPM) ideas, and more recently, towards a New Public Governance (NPG) approach. These systems are presented as mutually exclusive and competing. Through an extensive document analysis, this paper explores whether convincing movements towards NPG ideas can be identified at the level of political debate. The study focuses on accounting changes in the UK central government starting from the 1990s. No evidence is found that NPM is a transitory state in the evolution from a regime of traditional PA to NPG, a claim made by some commentators. The political debate continues to predominantly utilise NPM arguments, with the three systems viewed as containing complementary, rather than competing, schemes. This has resulted in layering, rather than replacement, of ideas.

TIME: 10.30 -12.00 noon, Friday, November 29, 2013
PLACE: Desmarais, Room 7170

**For more information, please, contact Ludmila Pauk at CGA - Canada AGRC
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