



UNIVERSITÉ D'OTTAWA
UNIVERSITY OF OTTAWA

ÉCOLE DE GESTION
SCHOOL OF MANAGEMENT

**CGA Accounting Research Centre and The AFI Section
DISTINGUISHED SPEAKER SERIES**

Professor NOEL HYNDMAN
Queen's University Belfast

Noel is Professor of Management Accounting and Subject Leader in Accounting in the School of Management and Economics at 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 and management accounting in not-for-profit organizations (public sector organizations, charities and credit unions have provided a particular focus for his research). 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 *Research in Healthcare Financial Management and Financial Accountability & Management*.

Topic: «GOVERNANCE AND CHARITIES: AN EXPLORATION OF KEY THEMES AND THE DEVELOPMENT OF A RESEARCH AGENDA. »

Abstract:

The concept of governance has been widely discussed in both the business and non-business sectors. The debate has also been entered into within the charity sector, which comprises over 169,000 organizations in the UK. The UK-based Charity Commission, which describes itself as existing to 'promote sound governance and accountability', has taken a lead in this debate by promoting greater regulation and producing numerous recommendations with regard to the proper governance of charitable organizations. However, the concept of what is meant by governance is unclear and a myriad of ideas are placed under the umbrella of 'good governance'. This paper explores the major themes that form the basis of much of this discussion, examining both the theoretical underpinnings and empirical investigations relating to this area (looking from the perspective of the key stakeholders in the charity sector). Based on an analysis of the extant literature, this paper presents a broad definition of governance with respect to charities and outlines a future research agenda for those interested in adding to knowledge in this area.

TIME: 10:00 -11.00 a.m. Wednesday, November 19, 2008

PLACE: Desmarais, Room 7136

For more information contact Ronald Eden on eden@telfer.uottawa.ca