

Important Notice:

The first article in this issue is a tribute by Eugenio Caperchione to Rowan Jones, a distinguished researcher in public sector accounting and one of the three founding fathers of the CIGAR Network.

www.cigar-network.net

Rowan Jones, an unforgettable scholar, gentleman and friend



2012 Workshop, Barcelos, Portugal: Rowan Jones, Eugenio Caperchione, Frode Mellemvik, Mark Christensen, Jan van Helden, Johan Christiaens.

Rowan Jones, for my generation, has always been an important figure.

He was a founder of CIGAR, together with professors Klaus Lüder and Jim Chan. As the youngest of the three - and probably also because of his character - he did not push to be the front man; however, his papers and his speeches always captured our attention, and it was clear that he was a person to learn from, an indisputable authority in our research field.

At the same time, Rowan has been a friend for many of us: for Klaus, for Jim, and for many others who are now mourning his departure. Over time, I also became friends with him - our relationship has meant a lot to me and still does.

I first met Rowan at the beginning of the Nineties, in Bergen, and we have since met every year. He has always been willing to dis-

cuss issues and to help me in my research - and in CIGAR activities. Let me mention just a couple of examples.

When I proposed to host the 1997 CIGAR Conference in Milan, Rowan acted as a liaison with Klaus Lüder and Jim Chan, and organized a meeting in Speyer for me, Klaus and himself (no video-calls those days!), so as to discuss the programme and the logistics for the Conference.

Some 10 years later, when the growth of CIGAR required a renewal of its governance, Rowan - at that time the CIGAR Chair - did not hesitate to trust a group of younger scholars (Susana Jorge, Evelyne Lande, Riccardo Mussari, and myself), encouraging them to elaborate a proposal for the way forward of CIGAR, and then giving them room to implement their plan.

Rowan's dedication to CIGAR has been exceptional, and without interruption. He organized and hosted the 3rd Conference in 1991, a workshop in 1998, and then the 14th conference - together with Ron Hodges - in 2013. He took care of the first series of the Newsletter since 1993.

Professor Jones edited or co-edited books and special issues: among them Chan & Jones (1998), with the papers presented at the first CIGAR Conference; and Chan et al. (1996), which reports extensively on the 1995 Conference. Together with Klaus Lüder, and with the assistance of Berit Adam, he led the so-called Euro-CIGAR project, which led to the collection of national case studies under a common framework (Lüder & Jones, 2003). We tried to list his publications for future reference by CIGAR scholars (please refer to the dedicated link on the CIGAR Network website), but this list is not exhaustive.



Eugenio Caperchione

Rowan authored or co-authored important papers, always rich in content and offering fresh ideas. I especially like Jones et al. (2013), and his bitter - but foresighted conclusion: "... it is to be hoped that harmonisation, let alone standardisation, of government budgeting and accounting is not a necessary part of the resolution of the crisis - even of the eurozone crisis - because, in the light of our research into these four governments, the likelihood of harmonisation of national government budgeting and accounting anytime soon beggars belief."

... / continued on page 2

More in this issue:

Valletta hosts the 18th CIGAR Workshop and the IPSASB Research Forum in June 2026	2
ENPA: Strengthening Public Administration Scholarship Across Europe	3
PMM Theme: The Nonprofit Sector in a Fast-Changing World	4
JPBAFM Virtual Special Issue: Public Sector Accounting for a Sustainable Future in Latin America	4
CFP: PMM Theme on Accounting, Accountability and Governance in Defence Spending	4

Rowan Jones, an unforgettable scholar, gentleman and friend (.../continued from page 1)

Rowan also liked to mentor young scholars, so he accepted to supervise PhD students. I am sure the discussions with him proved fundamental for two of these, namely Susana Jorge – later a CIGAR Chair herself - and Josette Caruana – later a CIGAR Board member. Despite all these qualities, and achievements, Rowan Jones always remained a humble person, never taking himself too seriously – see on the closing of his short bio: “*He has, when possible, contributed to policy-making in government accounting.*”

After retiring, Rowan had to reduce his workload, because of a number of health issues, and he was compelled not to take part any more in CIGAR events. We remember him in Malta, in 2015, where he showed up just to say goodbye to all of us. In 2018, he moved to Scotland, so as to be nearer to his children and grandchildren, the great joy of his last years.

We last met two years ago, when I flew through Edinburgh on my way to London. Rowan was not in good shape, but, nevertheless, he did all he could to offer me a wonderful day, with a lunch in front of the Forth Bridge and the rest of the day in the Edinburgh area.

Rowan’s passing away is really sad, for his family, his friends, and for the whole CIGAR community. His nice smile remains in our heart, and in our memory.

Eugenio Caperchione - Professor of Public Management and Public Sector Accounting at the University of Modena and Reggio Emilia, Italy. Chair of the CIGAR Network from 2009 to 2019 ■

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2015 Biennial Conference, Valletta, Malta: Susana Jorge, Rowan Jones, Josette Caruana

Valletta hosts the 18th CIGAR Workshop and the IPSASB Research Forum in June 2026



University of Malta, Valletta Campus

The University of Malta (Valletta Campus) is proud to be hosting the 18th CIGAR Workshop, on **23 and 24 June 2026**. Please make a note in your diary. The Workshop is entitled “*Financialisation and measurement in public sector financial reporting and management accounting*”. One of the Plenary speakers shall be Professor David Heald, who definitely does not need any introduction to the members of the CIGAR Network.

Please refer to the dedicated website (<https://www.um.edu.mt/events/cigarnetwork2026/>) or the CIGAR Network website for information about the call for papers, and then submit your abstract by **31 January 2026**. If accepted, the full paper would be required 30 **April 2026**.

The PhD Colloquium shall be held on the **22 June 2026**, while the **IPSASB Research Forum** shall be on the afternoon of the **24 June**. Further information about these two events is available from the CIGAR Workshop website.

Organizing committee: Josette Caruana (josette.caruana@um.edu.mt); Lucienne Bugeja (lucienne.m.bugeja@um.edu.mt) ■



ENPA: Strengthening Public Administration Scholarship Across Europe

The European Network for Public Administration (ENPA) is committed to advancing academic research and higher education for the public good. Our focus lies in fostering knowledge and collaboration across the fields of public administration, public management, public governance, and public policy throughout Europe.

ENPA serves as an independent learned society, aiming to support scholarly exchange, develop international cooperation, and connect with academic associations both within and beyond Europe.

ENPA works to create a strong, connected scholarly community across Europe by:

- Facilitating academic exchange among researchers, experts, and institutions in public administration and related disciplines.
- Supporting international research collaboration, particularly in comparative perspectives, and promoting its application in public sector organisations.
- Organising events and conferences that serve as platforms for sharing research, ideas, and professional practices.
- Encouraging early-career scholars, providing opportunities for growth, engagement, and connection within the academic community.
- Developing publication strategies and communication channels to share knowledge widely and effectively.

We also collaborate closely with other academic associations at national, European, and international levels to advance our shared mission.

Through these activities, ENPA continues to contribute to the development of effective, research-informed public governance across Europe. All information is available on <https://www.enpaeurope.com/>.

The inaugural conference will take place in **Bucharest University of Economic Studies 22-25 April 2026** (including Doctoral Seminar on 22nd April). This is an event you won't want to miss! The program offers a variety of engaging formats:

- Research Group Panels – Present your work and exchange ideas with colleagues. 20 Research Groups covering a wide range of public administration themes will organize these panels. Both established scholars and early-career researchers, including PhD students, are warmly invited to contribute.
- 11 Thematic Panels – Join focused discussions with other experts in your field on a shared theme of interest. These panels may also serve as stepping stones for emerging networks to develop into established Research Groups.
- Doctoral Seminar – A dedicated space for PhD students to present their research, connect with peers, and receive constructive feedback from experienced scholars in their field.

The call provides all the necessary practical information regarding proposal/abstract submission, deadlines, and the conference timeline: <https://enpaconference2026.exordo.com>



Bucharest University of Economics Studies



Francesca Manes Rossi
University of Napoli Federico II

For general inquiries, please contact us at info@enpaeurope.com. Join us and become a member (2025 membership fees will be fully discounted towards any conference registration fees in 2026).

For questions about a specific Research Group, Thematic Panel or Doctoral Seminar you can reach out directly to the respective co-chairs—their contact details are included on the website.

Stay tuned—we look forward to your contributions and to welcoming you in Bucharest!

As a member of the ENPA Board and Co-chair of the Research group Public Sector Accounting and Financial Management I remain at your disposal for any additional questions.

Francesca Manes Rossi (manes@unina.it) ■

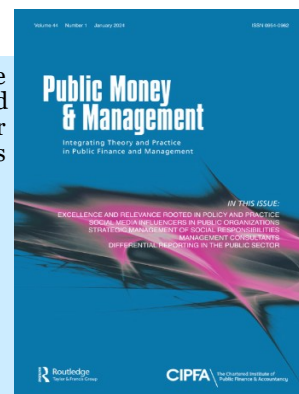
PMM Theme: The Nonprofit Sector in a Fast-Changing World

Another reminder for those interested in the nonprofit sector and who are aware of its massive contribution to a better and more-caring society. What about publishing in this special PMM themed issue guest edited by Professor Noel Hyndman (Queen's University Belfast) and Professor Mariannunziata Liguori (Durham University)? Let's make it an amazing, impactful issue (see details in the link below).

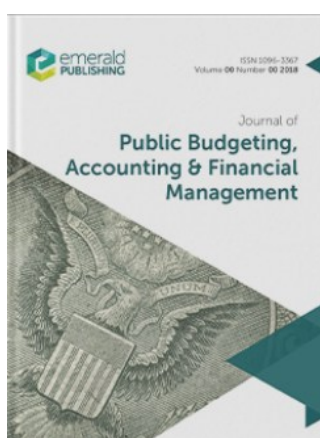
Deadline for research article submissions: **31 January 2026**.

Debate and new development articles can be submitted up to **30 April 2026**.

https://think.taylorandfrancis.com/special_issues/pmm-theme-nonprofit-sector-changing-world/ ■



Virtual Special Issue: Public Sector Accounting for a Sustainable Future in Latin America



The *Journal of Public Budgeting, Accounting & Financial Management* (JPBAFM) invites authors interested in submitting research related to the theme "**Public Sector Accounting for a Sustainable Future in Latin America**" to contribute to this virtual issue.

Manuscripts should be submitted through the journal's regular submission process. Authors should indicate in the cover letter that their submission is intended for the **virtual issue** on "*Public Sector Accounting for a Sustainable Future in Latin America*."

What is a Virtual Issue?

A Virtual Issue is a special edition that compiles previously published articles from an academic journal, focusing on a specific theme. Unlike a traditional special issue, a Virtual Issue does not have its issue number and does not require new article submissions. The selected articles are made available together, often with free access for a limited period, to highlight relevant research on the chosen topic.

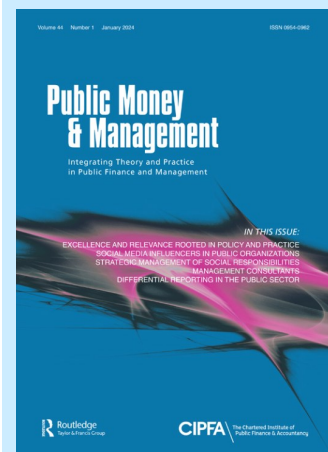
Timeline: The virtual issue on this theme will be published in the first half of 2026. The guest editors will select papers published (or in the early view stage) in *JPBAFM* that provide relevant contributions to the Latin American context. Articles should ideally be submitted by the end of 2025 to be considered for inclusion in the virtual issue.

Submissions: <https://mc.manuscriptcentral.com/jpbafm>

Guest Editors for the Virtual Issue: Patrícia Siqueira Varella (*University of São Paulo/Brazil*) - psvarella@usp.br; Ricardo Rocha de Azevedo (*University of São Paulo/Brazil*) - ricardo.azevedo@usp.br; Mauricio Gómez Villegas (*Universidad Nacional de Colombia*) - mgomez@contaduria.gov.co ■

Call for contributions: PMM Theme on Accounting, Accountability and Governance in Defence Spending

How should governments balance accountability, secrecy, and efficiency in defence spending? The upcoming *Public Money & Management* (PMM) theme on *Accounting, Accountability and Governance in Defence* invites contributions that explore how defence resources are governed, accounted for, and scrutinised in times of heightened geopolitical tension.



We welcome submissions that take theoretical, empirical, or comparative perspectives, and that bridge the worlds of academia and practice. Topics of interest include (but are not limited to):

1. Transparency and accountability in defence finance and procurement
2. Oversight, audit, and the role of civil society in holding defence to account
3. Risk management and governance in procurement and subcontracting
4. Budgeting, performance management, and capability alignment
5. Ethics, anti-corruption, and the politics of secrecy in national security
6. Innovative approaches to financing defence (e.g. joint funding models)

Article types and deadlines:

1. *Research articles* (max 8,000 words) – deadline **1 June 2026**
2. *New Development and Debate articles* (max 3,500 and 1,000 words) – deadline **31 August 2026**

For more information, please see the Special Issue, or contact: Veronika Vakulenko (veronika.vakulenko@nord.no); Michaela Lavender (ml@michaelalavender.com) ■