Digital Technologies for Accounting and Accountability in Public Services: Empirical Evidence From Italian Museums

Digital technologies, such as metaverse, artificial intelligence, blockchain or virtual reality, are significantly changing the way in which public services are designed, delivered and assessed. Digital technologies are affecting accounting and accountability in public services in several ways. On the one hand, digitalization may change how citizens assess, search, exploit and evaluate public services. On the other hand, digitalization may open new possibilities for public sector officials to improve processes, such as public services planning, delivering and reporting. At the same time, several risks concerning equity, accessibility or inclusivity of public services need to be embraced when approaching digital innovation projects.

The seminar will focus on the implications of digital technologies for accounting and accountability of public services, bringing empirical evidence from research projects carried out in Italian museums, such as: a project on the exploitation of the online user-generated data for the accountability of state museums, and a project on the development of an AI-based assessed and held accountable to the general public.

Biography

Deborah Agostino is Associate Professor in Accounting, Finance and Control at Politecnico di Milano – School of Management, where she is also leading a research lab on digital innovation in cultural heritage (called “Osservatorio Innovazione Digitale per la Cultura”). She is also the delegate of the dean for the executive education in public administration at POLIMI Graduate School of Management.

Her research interests are at the intersection between public service accounting and accountability and digital innovation, with a particular focus on the field of state museums and culture. She has published in leading accounting and public management journals, including Accounting Auditing and Accountability Journal, Financial Accountability and Management, Public Management Review.

She is currently an executive board member of IRSPM (International Research Society of Public Management), an executive board member of the PSAAG (Public Service Accounting and Accountability Group), and a scientific committee member of the EIASM Public Sector Accounting and Accountability Conference.

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