University of Birmingham

Professor Rowan Jones

Emeritus Professor of Public Sector Accounting

The Department of Accounting

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About

Rowan Jones is an accountant who, in research and teaching, specialises in all aspects of government accounting and auditing, and has additionally specialised in teaching financial accounting theory. He has, when possible, contributed to policy-making in government accounting.

Qualifications

PhD (Accounting and Finance) (Lancaster); CPFA

Biography

Professor of Public Sector Accounting, University of Birmingham, October 1988-1 November 2013; Visiting Professor, University of Modena and Reggio Emilia, April 2013; Visiting Distinguished Scholar, Texas A&M University, January-March 2001; Chair, British Accounting Association, 1997 and 1998; Chair of the 18th Annual Congress of the European Accounting Association, 1995.

Co-founder of Comparative International Governmental Accounting Research (CIGAR) network (cigar-network.net) from 1987, Chair 2003-9, Board Member 2010-12.

Teaching

Postgraduate supervision

PhD supervision:

- Completions: 10 (1989; 1991; 1992; 1994; 1995; 1998; 1999; 2003; 2011; 2014)
- Current students: 2 (2010-date; 2010-date)

Research

Research interests are in governmental budgeting, accounting and auditing at local, regional and national levels. He writes in comparative international and in historical contexts.

Other activities

Member of Editorial Board of *Financial Accountability and Management,* 1995-2013*;* member of Editorial Board of *British Accounting Review*, 1998-2009.

Publications

Selected recent publications:

'Management of government within two different exogenous financial metrics: an unfamiliar context for research and teaching' in Bourmistrov, A. and Olson, O. (eds) (2014), *Accounting, Management Control and Institutional Development*, Oslo: Cappelen Damm Akademisk, Chapter 4.

A comparison of budgeting and accounting reforms in the national governments of France, Germany, the UK and the US' (with Evelyne Lande, Klaus Lüder and Marine Portal), *Financial Accountability and Management*, 29(4), November 2013, 419-441.

'French revolution and German circumspection: reforming budgeting and accounting in national governments' (with Marine Portal, Evelyne Lande and Klaus Lüder) *Public Money and Management*, 32(5), September 2012, 357-361.

'Budgetary accounting in national governments: Anglo versus American Accounting', *Financial Accountability and Management*, 28(3), August 2012, 286-305.

'The diversity of accrual policies in local government financial reporting: an examination of infrastructure, art and heritage assets in Germany, Italy and the UK', (with B. Adam and R. Mussari), *Financial Accountability and Management*, 27(2), May, 2011, 107-133.

'The Federal Government of Germany's circumspection concerning accrual budgeting and accounting' (with Klaus Lüder), *Public Money and Management*, 31(4), July, 2011, 265-27.

'Measuring audit quality of local authorities in England and Wales' (with Gary Giroux), *Research in Accounting Regulation*, 23, 2011, 60-66.

Public sector accounting, (ed.), Sage Library in Accounting and Finance, 4 Volumes, 2011, ISBN 978-0-85702-519-7.

Public sector accounting (with M. W. Pendlebury), 6th edition, Financial Times/Prentice Hall, 2010, x + 146pp. ISBN 978-0-273-72036-2.

'Investigating the audit fee structure of local government authorities in England and Wales' (with Gary Giroux), *Accounting and Business Research*, 37(1), 2007, 21-37.

'The functions of governmental accounting in Europe', *Tékhne: Revista de Estudos Politécnicos*, IV(7), 2007, 89-110, ISSN 1645-9911.

'Financial accounting and reporting', in Anwar Shah (ed.), *Local Public Financial Management*, Washington D.C.: World Bank, 2007, 7-32, ISBN 0-8213-6937-7.

'An exploratory study of annuality in the UK public sector' (with Noel Hyndman and Maurice Pendlebury), *Financial Accountability and Management*, 23(2), 2007, 215-237.

'An empirical test of public choice theory: comparing US and UK local governments' (with G. Giroux and A. McLelland), *Research in Governmental and Nonprofit Accounting*, 11, 2004, 217-237.

'A theory of the published accounts of local authorities' (with M. Pendlebury), *Financial Accountability and Management*, 20(3), August 2004, 305-325.

Reforming governmental accounting and budgeting in Europe(edited with K. Lüder), Frankfurt: Fachverlag Moderne Wirtschaft, 2003,1079pp. ISBN 3-934803-13-X. Chinese translation: Dongbei University ofFinance & Economics Press, 2005, 841pp. ISBN 7-81084-764-3.

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