

## Professor Ron Hodges

Emeritus Professor of Accounting

The Department of Accounting

### Contact details

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### About

Ron joined the Birmingham Business School on 1st March, 2012. Ron is a member of the Institute of Chartered Accountants in England and Wales and the Association of Chartered Certified Accountants. His research interests include the regulation of public sector accounting; public sector governance, audit and accountability; the private finance initiative and other forms of public partnership collaboration.

Ron gave his Inaugural Lecture on 30th October 2013, entitled 'Accounting for the Private Finance Initiative: Birth, Growth, Death and Resurrection'; [download the pdf \(/Documents/college-social-sciences/business/accounting-finance/ron-hodges-inaugural.pdf\)](#).

### Qualifications

- MBA in Financial Studies, University of Nottingham, 1991.
- Fellow of the Association of Chartered Certified Accounts, 1981
- Fellow of the Institute of Chartered Accountants in England and Wales, 1976

### Postgraduate supervision

Ron has supervised a number of PhD students to completion at various institutions. His supervision interests relate specifically to accounting in the public sector including the regulation of public sector accounting, the adoption of accrual-based accounting in central and local government, public sector audit and accountabilities and public private partnerships.

### Research

Ron has investigated the context and development of accounting in a number of public service areas. His current and recent research projects are:

- An analysis, from the perspective of local authority auditees, of the Use of Resources (UoR) Assessment (part of comprehensive performance / comprehensive area assessment), including the introduction, development and withdrawal of UoR framework applied to English local authorities between 2002 and 2010 and linked to the abolition of the Audit Commission by the coalition government in August 2010. Some papers are co-authored with Haslida Abu Hasan, (Malaya), Jane Frecknall-Hughes (Open) and David Heald (Aberdeen).
- A study of the development of partnership working in the public services, particularly in the context of local authority schemes. This project was funded by the British Academy. Papers have been published, on collaborative governance and accountability of local authority partnerships, on styles of leadership in local government collaborations and the challenges of joined-up government to accounting researchers. Some papers are co-authored with Suzana Grubnic (Loughborough) and Graeme Currie (Warwick).
- Ron has worked for a number of years on research relating to accounting for the private finance initiative (PFI). Recent work includes a retrospective of PFI accounting which incorporates a novel approach in the use of submission letters to the standard-setting body, co authored with Howard Mellett (Cardiff) and a chapter on accounting for public private partnerships due for publication in 2012 in the Routledge Companion of Public Private Partnerships.

### Other activities

Ron has held a number of positions in organisations related to his research interests. His current roles include being:

- A member of the Research Board of the Chartered Institute of Management Accountants (<http://www.cimaglobal.com/Thought-leadership/Research-Funding/Advisory-groups/>)
- A member of the ACCA Global Public Sector Forum (<http://www.accaglobal.com/en/research-insights/global-forums/public-sector.html> (<http://www.accaglobal.com/en/research-insights/global-forums/public-sector.html>))
- A member of the UK Financial Reporting Advisory Board ([http://www.hm-treasury.gov.uk/psr\\_frab\\_index.htm](http://www.hm-treasury.gov.uk/psr_frab_index.htm) ([http://www.hm-treasury.gov.uk/psr\\_frab\\_index.htm](http://www.hm-treasury.gov.uk/psr_frab_index.htm)))

Previous external roles have included honorary treasurer and a trustee of the British Accounting and Finance Association (2010-2012) and an independent director of Gedling Homes. He was a member of the National Audit Office expert panel for its inquiry into PFI in social housing in 2010 and acting as a special advisor to the Communities and Local Government Committee of the House of Commons for its inquiry into the audit and inspection of local government in 2011.

Ron presented at ACCA's 5th International Public Sector Conference: Financial Reporting for an Open World on 5th December 2013. You can watch his presentation below, starting at 3:25.



Adobe Flash Player or QuickTime is required for video playback. [Get the latest Flash Player](#) [Get the latest version of QuickTime](#)

## Publications

### A selection of recent publications

Hodges, R and Grubnic, S. (2010), Local Authority E-Government Partnerships: A Case Study, **Financial Accountability and Management**, 26(1): 42-64.

Currie, G., Grubnic, S and Hodges, R. (2011), Leadership in Public Services Networks: antecedents, processes and outcome, **Public Administration**, 89(2): 242-264.

Hodges, R. (2012), Joined-up Government and the Challenges to Accounting and Accountability Researchers, **Financial Accountability and Management**, 28(1): 26-51.

Hodges, R. and Mellett, H. (2012), The U.K. Private Finance Initiative: An Accounting Retrospective, **British Accounting Review**, 44(4), 235-247.

Hodges, R (2013), Accountability and Accounting for PPPs, chapter 18, forthcoming in de Vries, P and Yehoue, E. (eds.), **The Routledge Companion to Public Private Partnerships**, (Routledge, Washington DC).

Abu Hasan, H., Frecknall Hughes, J., Heald, D., and Hodges, R. (2013), Auditee Perceptions of External Evaluations of the Use of Resources by Local Authorities, **Financial Accountability and Management**, 29(3): 291-326.

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