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Public accountability: a new paradigm for college and university annual reports

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Abstract

This paper argues that the decision usefulness paradigm, which currently dominates accounting theory, is not an adequate basis for considering external reporting. A theoretical foundation is developed that draws upon older ideas of stewardship, as well as more recent notions of public accountability and social responsibility. The specific case of college and university reporting is used to delineate the impact a public accountability conceptual framework could have. The new paradigm is needed to address changes in society and in the environment of higher education in the US and other Western-style countries during the last three decades of the twentieth century. Numerous scandals and other dubious affairs involving even the most senior public officials has brought about an erosion of public confidence, and led to widespread demands for improved accountability by public officials and institutions. Comprehensive disclosures on the

condition and performance of institutions would move college and university external reporting beyond decision usefulness and towards true public accountability.



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