

SCHEDA DI PROGRAMMA 4

Title of the Research Program (ENG):

Gender Mainstreaming and Gender Budgeting in the management of public finance

Description (MAX 5000 CHARACTERS EXCLUDING SPACES):

In the last decade, the attention of accounting and management scholars has focused on gender issues, particularly in the public sector (Steccolini, 2019; Polzer et al. 2021). The decisions and actions taken by public institutions, as it is well known, are not neutral with respect to gender, as they have different impacts on women and men, both in terms of income and expenses. In this perspective, the gender budget (GB) is a tool for evaluating the action of a public institution that emphasizes the degree of equity, effectiveness and efficiency that it can represent through its policies and, on a practical level, the outputs seen in relationship to the impact they have on women and men (Nolte et al., 2021).

Gender budgeting is therefore the tool that allows the analysis of public expenditure using criteria that promote equal opportunities between men and women, as well as the implementation of gender perspectives in policies and budget planning in a transparent process (Pulejo, 2011).

The analysis of public budgets according to the gender perspective is a theme around which, starting from the Fourth World Conference on Women, Beijing Conference in 1995, a growing interest has emerged (Elson 1999; Addabbo et al. 2010; Galizzi et al. al., 2018; Polzer et al., 2021) and multiple experimental applications have been proposed (Budlender et al. 2002; Budlender and Hewitt 2002; Sharp and Dev, 2004; Campbell and Gillespie, 2016; Addabbo et al., 2020).

The topic is certainly relevant in the public sector due to the principles of accountability and transparency that public organizations must adhere to. In fact, since they are financed with public resources, public bodies are called to account for how these resources are used and to what extent.

Despite the first results of the analysis of this tool in recent years, little is known about the results and impact of the gender budget: governments do not know which tools work best in different contexts. Given their ex-ante focus, most gender balance studies often remain descriptive or analyze secondary data. Although scholars from different disciplines contribute to the field of gender budgeting, there are still several "empty spots", particularly in public sector accounting.

To meet the research objective, the program will be divided into distinct activities: i) critical analysis of the literature on Gender Balance in the public sector; ii) the analysis of the state of the art - also in regulatory terms - in the field of Gender Mainstreaming and Gender Budgeting in the public sector; iii) focus on the impact of the Gender Report in the management of public resources, also having regard to the cross-domain character of gender issues with respect to the National Recovery and Resilience Plan.

For the purpose of developing the research project, the student will be asked to participate in training activities in the context of some modules provided in the doctoral program of the University of Messina, (Statistics, Introduction to STATA and Engaging in Research, Taxation and Redistribution, Models for financial data). The training provided by the Messina University will then be accompanied by additional training activities provided by external parties (in the form of workshops, seminars and / or summer schools).

The training period abroad will allow the doctoral student to acquire useful elements of comparison / comparison with systems adopted in other countries where some best practices have been found on the subject; nevertheless, the collaboration with the research center (Marco Biagi Foundation) represents a further element of great importance in the training course of the student.

PERIOD IN BUSINESS - RESEARCH CENTERS - PA:

The research program will be carried out in collaboration with the following subject:

Company name: Marco Biagi Foundation - Gender Equity Observatory

Registered office: Largo Marco Biagi, 10, 41121 Modena MO

Legal representative: Prof. Marina Orlandi Biagi.

References for the Research Program: Prof.ssa Tindara Addabbo

PERIOD ABROAD:

The research program provides for a period abroad of min 6 max 18 at the following institution: THEMA, CY Cergy Paris Université, Paris, France.