



INTERNATIONAL JOURNAL OF ORGANIZATIONAL LEADERSHIP

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journal homepage: <https://www.ijol.cikd.ca>



Editorial: Organization of Companies and Public and Private Administrations: Ethics, Management, Accountability, Leadership, Accounting. A Multidisciplinary Approach

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*Guest editors of this special issue for International Journal of Organizational Leadership

In recent years, the profound economic and social transformations that characterize modern societies have given impetus to the reform processes of the business system and public administrations in an attempt to improve the degree of response to the expectations of citizens and businesses, also taking into account the need to contain management costs. In light of these transformations, national governments have been pushed to intervene in a timely and incisive manner, making innovative changes to the current legislation where it has been necessary to modify - in various ways and with different intensities depending on the type of political-administrative system of the Country considered - the framework within which the public administration and businesses operate, together with the rules governing the operation of the management machine, with a view to introducing operational mechanisms, including planning, programming, and control systems, leadership systems, personnel management, and accounting and non-accounting information systems. Therefore, public administrations and businesses have had to rethink their methods of operation, introducing programming models and management and control techniques in order to improve their performance.

Ultimately, the use of innovative organizational-management tools represents the output of a long and complex reform process that has affected the management and organization of the private and public sectors.

Within these considerations, the topic of this special issue is inserted, which through the contributions of those who wished to participate, aims to frame the multidisciplinary approach that characterizes the organization of companies and public administrations in the context of various issues such as ethics, management, accountability, leadership, and accounting.

Acknowledgments

Not applicable.

Disclosure Statement

No potential conflict of interest was reported by the authors.

Funding Acknowledgments

Not applicable.

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