



**PART I**

**ACCOUNTABILITY,  
ANTI-CORRUPTION, AND  
TRANSPARENCY POLICIES IN  
PUBLIC-OWNED ENTERPRISES (POES)**

**by Andrea ZATTI (ed.)**

**CIRIEC STUDIES SERIES 2 - 2020/2021**

**Andrea ZATTI (ed.)**

**Accountability, anti-corruption, and transparency  
policies in Public-Owned Enterprises (POEs)**

**Part I**

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**CIRIEC (International Centre of Research and Information on the Public, Social and Cooperative Economy) is a non-governmental international scientific organization.**

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Further gratitude goes to the experts and researchers who, despite the difficult sanitary situation in Spring-Summer 2020, succeeded in achieving the first part of their research work they presented and discussed in early June 2020. Together, they then agreed on a common structure allowing for cross-country comparative analysis, and pursued and deepened their work. This is now made public, with a view to gathering further insight, additional studies, and raising interest in this important governance issue.

We wish you an interesting reading experience!

Prof. Andrea Zatti

University of Pavia, Italy

## Foreword

CIRIEC's International Scientific Commission "Public Enterprises / Public Services" launched an international reflection programme on various topics linked to the governance of State-owned enterprises on all government levels.

One Working Group, coordinated by Professor Andrea ZATTI (University of Pavia, Italy), devotes its work to "Accountability, anti-corruption and transparency policies in Public-Owned Enterprises (POEs)".

A specific research programme frames the country reports along the same structuring topics: National approach to POEs; Impact on transparency and integrity of public intervention; Assessment of national legislation and regulation on corruption prevention mechanisms; Anti-corruption practices in POEs; Empirical findings.

Instead of meeting physically at the occasion of CIRIEC's Congress in Thessaloniki – that was cancelled because of COVID –, a discussion webinar took place virtually on 4 June 2020 and gathered some 35 participants. Seven experts and researchers from Albania, Austria, Georgia, Italy, the Republic of North Macedonia and Spain presented their first results. Their presentations are available online.

The present e-book features a first batch of country studies from Albania, Austria, Italy, the Republic of North Macedonia, Portugal and Spain. Finalised in spring-summer 2021, those studies might be updated and completed by others in the coming year, in order to widen the territorial coverage.

As the second volume of the *CIRIEC Studies Series*, it matches CIRIEC's vocation to develop scientific analysis on the potentialities and action of public economy in the implementation of general interest.

## Presentation of the Authors

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**Birgit Grüb** is Associate Professor at the Institute for Management Accounting, Faculty of Social Sciences, Economics and Business Administration at the Johannes Kepler University in Linz, Austria. Her research interests include performance evaluation and reporting, sustainability as well as public value and public value management in the public sector. In her research, she uses qualitative as well as quantitative methods. She is member of several international research organisations (IRSPM, VHB, Special Interest Group Accounting and Accountability) and has extensive experience in organising panels at conferences and as a member of scientific committees.

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