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**To cite this article:** Camilla Perrone (2026) Building institutional capacity in academic associations: Reframing treasury as a strategic function in AESOP (Association of European School of Planning), *disP - The Planning Review*, 62:1, 94-101, DOI: [10.1080/02513625.2026.2674477](https://doi.org/10.1080/02513625.2026.2674477)

**To link to this article:** <https://doi.org/10.1080/02513625.2026.2674477>



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ETH – Eidgenössische Technische Hochschule Zürich



Published online: 03 Jun 2026.



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## AESOP Section

### *Building institutional capacity in academic associations: Reframing treasury as a strategic function in AESOP (Association of European School of Planning)*

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**Abstract:** This article examines the transformation of the treasury function within AESOP, the Association of European Schools of Planning, during the 2021–2025 mandate, in which the authors served respectively as treasurer and assistant treasurer. Drawing on internal reports, audit documents, governance materials, and the legacy of AESOP’s earlier digital transition through AEKOM (AESOP KnOwledge Management and Sharing), a three-year project launched in 2019 after preparatory work beginning in 2017–2018, the paper argues that recent treasury reform should be understood as part of a broader process of institutional capacity building. This process is visible not only in financial reorganisation, but also in the association’s infrastructural, normative, and constitutional development: the open-source digital infrastructures initiated through AEKOM, the approval of the 2024 AESOP Core Curriculum, and the 2023 update of the AESOP Charter. Against this background, the article shows that the treasury increasingly operates at the intersection of stewardship, compliance, infrastructural maintenance, and strategic governance. The most technocratic aspects of financial management – including membership-fee administration, payment flows, accounting closure, filings, banking, VAT treatment, traceability, and auditable procedures – are better handled through external professional services. By contrast, strategic functions concerning reserves, priorities, inter-organisational positioning, and long-term institutional orientation should remain with the Executive Committee under the authority of CoRep. The article concludes that, for transnational academic associations in Europe, professionalising technical financial management can strengthen rather than weaken institutional autonomy, provided that strategy remains anchored in the association’s mission, constitutional framework, digital infrastructures, and collective governance.

#### 1 Introduction

The governance of academic associations is often narrated through intellectual programmes, congresses, journals, thematic groups or advocacy activities. Much less attention is devoted to the infrastructures that make these activities durable: membership systems, invoicing, tax treatment, banking arrangements, auditability and the continuous

translation of collective decisions into budgetary form. Yet in transnational associations, these apparently backstage activities are never purely technical. They are part of how an institution defines continuity, allocates value, and governs uncertainty.

This article examines that proposition through the case of AESOP, the Association of European Schools of Planning, building on the experience and reflections generated during a four-year treasury mandate undertaken by the author<sup>1</sup>.

Between 2021 and 2025, AESOP underwent a phase of organisational growth and administrative consolidation that reached far beyond accounting routines. The association was simultaneously clarifying its mission through the approval of the 2024 Core Curriculum, which contributes to a common identity for member schools, sets minimum requirements for recognition as planning schools and aims to increase the quality, visibility and professional recognition of planning education, while also updating its Charter in 2023. Treasury reform, therefore, unfolded within a wider process of institutional consolidation in which financial organisation, constitutional adaptation and programmatic orientation became tightly interdependent.

This process should also be read against the legacy of AESOP’s earlier digital transition, most notably the AEKOM project. Conceived as a knowledge-management and sharing platform based on free and open-source software, AEKOM was designed to strengthen AESOP’s ICT infrastructure, improve digital knowledge sharing, and support community building through an integrated architecture comprising the website, the journal management system, the institutional repository, and, in connection with the website, CiviCRM for membership, contact registration, and invoicing. In this sense, the treasury transition of 2021–2025 did not simply address accounting and compliance issues. It inherited and operationalised a broader infrastructural transformation through which AESOP sought to align organisational sustainability, digital sovereignty, and community development.

The central argument of the paper is that the AESOP case makes visible a necessary institutional differentiation.

In contemporary European academic associations, the treasury function should be analytically divided into two domains. One domain concerns technical, compliance-heavy and increasingly professionalised tasks: accounting closure, membership fees management, VAT treatment, legal filings, banking infrastructure, traceability, auditable documenta-

tion and the management of increasingly formalised procedures. The other concerns strategic judgement: defining reserve policy, prioritising activities, interpreting organisational risk, aligning resources with mission, and positioning the association within overlapping academic and professional networks.

In AESOP's case, that distinction becomes especially salient because the association's Charter allocates managerial and administrative powers to the Executive while reserving policy, programme definition, fees, budget approval and broader constitutional oversight to the Council.

Seen in this light, treasury is not external to AESOP's core purposes. It is one of the organisational infrastructures through which those purposes become durable, and it increasingly operates in interaction with the digital infrastructures that AESOP uses to manage membership, events, knowledge exchange, and community-building. If the Core Curriculum defines what AESOP stands for in planning education, and the Charter defines how authority and responsibility are distributed, the treasury determines whether those commitments can be sustained, documented, and translated into action across congresses, grants, awards, thematic groups, publications, and relations with peer networks.

The argument matters for three reasons.

First, it clarifies the changing role of treasurers in nonprofit and membership-based organisations. Rather than being reduced to either bookkeeping or generic fiduciary oversight, the treasurer's office appears as an institutional hinge between compliance and collective purpose.

Second, it offers an empirically grounded account of professionalisation under cross-border European conditions. AESOP is not a local association operating within a single legal-administrative environment; it is a transnational network whose routine operations span multiple jurisdictions, universities, payment systems, and event arrangements.

Third, the case has implications for planning scholarship. Planning is concerned not only with urban and territorial strategies but also with the institutional architectures that enable coordinated collective action. Academic associations are themselves planning institutions, and their governance deserves to be studied as such.

Finally, it's important to note that the paper is not a celebratory retrospective of a single mandate. It is a governance-focused case study that uses AESOP's recent treasury experience to formulate a broader proposition: professionalising the technical side of financial management can strengthen, rather than weaken, the strategic autonomy of an academic association, provided that strategic judgement is clearly re-centred in elected bodies. This proposition resonates strongly with the AESOP auditors' recommendation that AESOP create a permanent "strategic think tank" to support long-range reflection on the association's future, especially in a context of structural budget pressure and overlapping networks.

## 2 Conceptual framework

The first analytical lens is *(institutional) stewardship theory*. Donaldson and Davis (1991) developed stewardship as an alternative to governance models built primarily on monitoring self-interested agents. In stewardship approaches, officeholders are seen as motivated by collective goals, organisational identification and long-term institutional success. For voluntary and scholarly associations, this is a useful corrective, because many critical functions are carried out not for private gain but for the maintenance of a shared professional and intellectual community. However, stewardship should not be romanticised. It requires organisational arrangements that allow trusted actors to act effectively without being overburdened by tasks that demand specialised technical expertise.

The second lens is *institutional work*. Lawrence and Suddaby (2006) define institutional work as the purposive action through which actors create, maintain and disrupt institutions. This concept is particularly apt for treasurers' work in associations. Many treasury activities are not simply recurrent routines; they are reparative interventions on infrastructures of trust. Reconstructing incomplete member records, standardising invoicing procedures, making data auditable, regularising contracts and creating handover protocols are all forms of institutional work because they stabilise the rules and material supports through which collective action becomes possible.

A third lens is *network governance*. Provan and Kenis (2008) show that inter-organisational networks require governance forms that fit their scale, complexity and level of trust. AESOP is not a single campus-based organisation. It is a European network composed of schools, scholars, rotating congresses, thematic groups, publication platforms, project-based initiatives and external relations with partially overlapping associations. The governance problem is therefore not only one of internal administration but of how to coordinate a plural network without either fragmentation or over-centralisation. Treasury becomes strategic in this context because budget architecture helps decide what parts of the network are stabilised, which are scaled up and which risks are made acceptable.

The nonprofit governance literature adds a further layer. Brown (2014) shows that strategy and board structure are intertwined in nonprofit organisations. Organisations that pursue broader or more outward-looking strategies tend to require more differentiated governance arrangements. McMullin and Raggio (2020) similarly argue that nonprofit boards must balance management and leadership, especially in periods of turbulence. Their point is highly relevant here. When organisations face a crisis or transition, boards cannot retreat into passive oversight; they must provide strategic direction while also avoiding micromanagement. Ortega-Rodríguez (et al. 2024), in a recent system-

atic review, likewise underline that good governance in nonprofits depends on coherent mechanisms of accountability, transparency and strategic guidance, rather than on formal control alone.

Professionalisation is the final key concept. Hwang and Powell (2009) describe how nonprofit organisations increasingly adopt formalised practices, specialised roles and expert management routines. Professionalisation can improve reliability and legitimacy, but it can also shift organisational cultures toward proceduralism. The AESOP case suggests a more differentiated reading: professionalisation is neither a threat nor a solution in itself. Its effect depends on whether organisations clearly distinguish between technical processes that benefit from external expertise and political-strategic decisions that should remain within representative governance arenas.

A final perspective is offered by John Friedmann's reflections on the good city and on the institutional conditions that sustain collective futures (Friedmann, 2002). While not a governance theory in a narrow sense, Friedmann's work helps clarify the broader normative meaning of institutional capacity. From this perspective, good governance cannot be reduced to procedural correctness, formal accountability, or administrative efficiency alone. It also concerns the ability of institutions to sustain a shared horizon of purpose, protect representation and inclusion, and preserve the organisational conditions through which collective projects can endure over time. Applied to an academic association, this means that treasury is not only a technical device of control. It is also part of the institutional infrastructure that enables the continuity of a common intellectual and professional mission.

Taken together, these concepts suggest a working proposition. In transnational associations, treasury is not only a matter of financial oversight. It is a site where stewardship, institutional work, network coordination and professionalisation intersect. At the same time, it contributes to the broader institutional capacity through which an association sustains its mission, representativeness and collective horizon. The governance challenge is therefore not to choose between volunteer commitment and technical expertise, but to reorganise their relationship so that technical reliability strengthens, rather than displaces, strategic direction.

### 3 *Materials and method*

The paper adopts a qualitative case-study approach based on document analysis. The primary material consists of internal AESOP sources produced around the treasury transition from the 2025 fiscal year into the 2026 handover<sup>2</sup>, alongside the AEKOM Final Report (March 2022 – AESOP internal document), which documents the earlier digital transition on whose infrastructural legacy part of the treasury work subsequently relied. Additionally,

it is informed by continuous exchanges with ExCo and CoRep members, other officers, and the wider AESOP community over several years of reflection, reframing, and debate, particularly through the support, insight, and guidance offered by AESOP's Auditors<sup>3</sup> during the annual audit meetings and other occasions that significantly shaped the treasury work.

These materials are especially useful because they combine narrative interpretation, budgetary logic and institutional recommendations. Rather than providing a single snapshot, they document an evolving governance problem.

The method is interpretive rather than hypothesis-testing. The analysis reconstructs how treasury work is described, justified and reorganised, and then relates these descriptions to broader conceptual debates on governance and professionalisation. The aim is not to generalise statistically from AESOP, but to use an analytically rich case to generate a transferable governance argument for academic associations and similar nonprofit networks.

The internal sources identify several recurring problem clusters: incomplete or inconsistent membership records; the transition from legacy systems to CiviCRM; adjustments in conference management infrastructure; slower-than-expected recovery of annual fees; the transfer from one accounting provider to another; the opening of a Belgian bank account and the closure of the former Italian account; higher legal costs linked to UBO and related formalities; and the need to clarify reserve policy, mid-term budgeting, and future income sources. These issues were not independent of AESOP's wider infrastructural transformation. In particular, the migration to CiviCRM should be read as part of the longer digital transition initiated through AEKOM, which had already framed website renewal, membership and contact registration, invoicing, journal management, repository development, and event-related functions as interconnected components of AESOP's institutional future. These recurring themes make it possible to read the treasury not simply as a budget office, but as an observatory of institutional stress.

At the same time, internal materials show that treasury decisions were closely tied to substantive priorities. Budget architecture supported the Young Academics network, Quality Recognition, thematic debate, international activities, publishing, digital transition and legal-institutional maintenance. This means that the treasury documents cannot be read as neutral financial records; they are organisational texts that encode choices about what AESOP is and what it is becoming.

The article, therefore, treats the internal documents in two ways. First, as empirical evidence of what happened. Second, as organisational discourse, AESOP named its challenges, justified reforms and defined future direction. This dual reading allows the case to speak both to nonprofit governance theory and to planning scholarship interested in insti-

tutional design, while also situating treasury reform within a longer trajectory of digital infrastructuring and community building rather than treating it as an isolated administrative adjustment.

#### *4 Treasury as institutional stewardship and capacity building*

AESOP's recent documentation consistently portrays the treasury office as performing more than bookkeeping. The office was expected to maintain financial continuity while accompanying organisational growth, regulatory adaptation, and governance transition. In this sense, treasury operated not only as a custodial function, but also as part of the institutional infrastructure through which AESOP sustained its mission, organisational coherence, and long-term capacity. This broader role was visible in at least three interconnected domains: infrastructural repair, mission-supporting allocation, and institutional continuity.

##### *4.1 Infrastructural repair*

A major part of the work consisted in systematising the membership database and reconstructing payment histories after the migration from a legacy system to CiviCRM. Importantly, this infrastructural repair did not begin from scratch. It unfolded on the legacy of AESOP's earlier digital transition through AEKOM, which had already identified the need for sustainable, interoperable, and open-source infrastructures and had paved the way to integrate CiviCRM into the renewed website architecture for membership, contact registration, and invoicing. The treasury work of 2021–2025 should therefore be understood not simply as a technical clean-up, but as a subsequent phase in the institutional consolidation of that infrastructural shift.

The CoRep materials portray this work less as the correction of isolated errors than as a prolonged process of clarification, systematisation, and workflow reorganisation across membership-related operations. What emerges is not a single technical intervention, but a sustained effort to stabilise procedures, improve traceability, align administrative practices, and create more reliable interfaces between membership management, payment flows, and institutional records (AESOP 2025).

This may appear routine, but it is institutionally decisive. In membership-based academic associations, member status affects voting rights, access to grants, participation in awards, and eligibility for reduced congress fees. The integrity of membership-related data and procedures is therefore not merely an administrative matter; it underpins procedural fairness, representational legitimacy, and internal democracy. In this sense, the long-term systematisation of membership workflows constitutes a form of institutional repair, because it restores the credibility of organisational boundaries and strengthens the conditions under which

collective decision-making can remain trusted and fair.

The auditors' report confirms the relevance of this work by highlighting the sustained effort devoted to regularising fee-related procedures, improving follow-up practices, and supporting the gradual recovery of pending payments through close coordination between the treasury office and the Secretary General's office (AESOP 2026a). Analytically, this is significant because it shows treasury not simply as a passive receiver of transactions, but as an active interface between the association's organisational infrastructure and its membership base.

Viewed through the lens of institutional work, these activities are not secondary routines but reparative interventions on infrastructures of trust. Viewed through a broader Friedmannian perspective, they also help preserve the representational and procedural conditions through which an association can sustain a shared collective horizon. In this sense, infrastructural repair is not simply administrative clean-up; it is part of the institutional labour required to maintain AESOP as a credible and governable scholarly community.

This point is even clearer when read in light of AEKOM's original rationale. AEKOM was not conceived as a neutral technical upgrade, but as an infrastructure for knowledge sharing, institutional memory, and community building. From that perspective, the repair of membership and payment systems was not only about administrative order; it was also about stabilising part of the infrastructural ecology through which AESOP connects members, supports participation, and sustains itself as a transnational scholarly community.

##### *4.2 Mission-supporting allocation*

The budget documents also show that treasury activity served as a medium for substantive organisational priorities. The 2025 CoRep presentation framed AESOP's finance logic around several clusters: management, IT transition, internationalisation, recognition, debate, projects, and publishing. Funding lines supported, among others, the Young Academics coordination and project budget, Quality Recognition, prizes, Heads of Schools meetings, thematic groups, the institutional repository, booklet production, and publication platforms (AESOP 2025).

This budget architecture matters because it reveals finance as a declaration of institutional priorities. Expenditures are not merely reactions to requests; they selectively stabilise communities, reputations, and future capacities. The support allocated to Young Academics, for example, is not just an expense line. It is an investment in generational renewal, disciplinary socialisation, and the reproduction of the planning community. Resources devoted to Quality Recognition and awards help sustain standards of academic excellence and symbolic recognition. Spending on IT transition and

management infrastructure is likewise strategic because it underwrites the operational conditions for transnational coordination.

The treasurer's report makes this explicit by describing the office's general policy as one of monitoring the balance while encouraging the flourishing of AESOP activities so that the association is better prepared for future challenges (AESOP 2026b). This language is consistent with stewardship theory. The treasurer is not represented as a gatekeeper whose task is only to constrain spending, but as a steward of organisational resilience who must keep finance aligned with mission.

At the same time, this alignment has a broader institutional meaning. Budget allocation is not only a matter of distribution; it is one of the ways in which the association materially sustains its intellectual and professional horizon. In this respect, treasury contributes to institutional capacity not only by preserving financial equilibrium, but by helping secure the organisational conditions under which AESOP's mission can endure, evolve, and remain collectively meaningful.

#### 4.3 Institutional continuity

A third stewardship dimension concerned continuity across office-holders and governance cycles. The 2025–2026 transition involved the arrival of a new treasurer, the closure of one bank account, the activation of another, continued advisory support by the outgoing treasury team, and the need to carry forward knowledge accumulated through the previous mandate. The auditors responded by recommending a mid-term meeting with the auditors and the Secretary General before the yearly General Assembly, partly to enable better budget foresight and partly to ease knowledge transfer when a new treasurer is elected.

This recommendation matters analytically because it shows that financial governance in associations relies not only on formal control systems, but also on deliberately maintained institutional memory. Handover routines, advisory periods, shared interpretation of budget lines, and recurring moments of collective review are all part of governance capacity. Where such continuity mechanisms are weak, treasury work becomes person-dependent, fragile, and vulnerable to disruption.

Institutional continuity, in this respect, is not simply a matter of orderly succession. It is a condition for preserving organisational memory and ensuring that the association's longer-term purpose is not weakened by turnover, fragmentation, or loss of accumulated knowledge. In a transnational academic association such as AESOP, continuity mechanisms are especially important because governance depends on rotating responsibilities, distributed expertise, and voluntary commitment. Treasury therefore becomes one of the sites where continuity must be actively organised if the association is to maintain coherence over time.

Taken together, these three domains show that treasury was operating as a form of institutional stewardship. It repaired infrastructures, translated mission into budgetary support, and organised continuity through transition. At the same time, these functions contributed to AESOP's broader institutional capacity: the ability to preserve a shared professional horizon, sustain organisational coherence, and support the long-term development of the association. Yet the same documents also show that the technical environment within which this stewardship had to occur was becoming increasingly specialised. It is at this point that professionalisation became not optional, but necessary.

### 5 *Why professionalisation became necessary*

The materials produced over the four-year treasury mandate, and especially those elaborated in its later stages, make clear that a voluntary or semi-informal treasury model had reached its limits. The issue was not a lack of commitment or competence on the part of office-holders. Rather, it was the transformation of the technical and regulatory environment within which treasury work had to operate. The requirements of financial governance had become more specialised, more procedural, and increasingly shaped by cross-border legal and administrative demands.

At the same time, this professionalisation did not emerge in opposition to AESOP's earlier digital strategy, but in partial continuity with it. The AEKOM experience had already shown that sustainable infrastructures depend on competent maintenance, carefully managed transitions, and well-designed relations with external providers. It also suggested that external expertise can be mobilised without undermining organisational autonomy, provided that control over standards, data, and strategic direction remains internal. Treasury professionalisation can therefore be understood not as a displacement of institutional agency, but as a controlled form of technical delegation within a broader architecture of organisational autonomy.

What the AESOP case brings into focus is a broader organisational lesson. As transnational academic associations grow in scope and complexity, some financial and compliance-related functions become too consequential to rely primarily on informal routines, goodwill, or the contingent capacities of individual office-holders. They require more structured procedures, greater continuity, and formally accountable professional support.

This is particularly evident in the contemporary European context, where cross-border banking, documentation requirements, transparency obligations, and evolving fiscal rules have made treasury work increasingly technical and demanding. Under these conditions, professionalisation appears less as a managerial option than as an institutional necessity.

For transnational academic networks, this produces a paradox. Associations exist to cultivate intellectual exchange, professional debate and community, yet they must increasingly function inside regulatory ecosystems designed for robustness, traceability and cross-border control. The effect is not necessarily negative, but it changes the organisational division of labour. Technical compliance becomes more engineering-oriented: it is routinised, document-heavy, software-mediated and subject to external verification. It is therefore sensible to assign a growing share of that work to specialised external providers.

This is precisely what the AESOP documents imply. The CoRep presentation identified “Treasury & professionalisation” as a budgetary cluster in its own right. The current and provisional budgeting logic set aside specific resources for consultancy, legal services and the technical management of transition (AESOP 2025). The auditors likewise praised the quality and organisation of the treasury office’s work while also recommending more structured foresight, reserve definition and strategic planning (AESOP 2026a). Read together, the materials suggest that professionalisation was not a retreat from association life. It was an enabling condition for preserving the association’s capacity to govern itself under more complex technical conditions.

Nonprofit scholarship supports this interpretation. Hwang and Powell (2009) show that professionalisation tends to formalise practices, routinise expertise and strengthen the use of managerial tools. In the AESOP case, this rationalisation is visible in the growing reliance on external accountants, system migration, explicit budgeting for legal duties and increased documentation. Yet the case also indicates that professionalisation should be selective. Technical tasks should be professionalised precisely so that elected bodies are not swallowed by administrative overload.

### *6 Reallocating functions: technical management and strategic direction*

Once professionalisation is accepted, the crucial governance question becomes: which functions should be externalised and which should remain internal and political? The main contribution of the AESOP case lies in answering that question with greater precision.

Technical budget management includes accounting closure, tax treatment, legal filings, banking infrastructure, payment routines, document archiving, transaction reconciliation, invoicing standards, and the management of auditable datasets. These are functions where procedural regularity matters more than discretionary interpretation. The quality criterion is not representativeness or strategic imagination, but competence, traceability and risk reduction. They are therefore well-suited to specialised professional ser-

vices working under a mandate defined by the association.

Strategic direction is different. It concerns choices that cannot be reduced to technical optimisation because they involve values, priorities and institutional identity. What level of reserves should AESOP hold? Which emerging activities deserve protection even when short-term revenue is uncertain? How should the association position itself in relation to other partially overlapping networks? What counts as a “strategic” project rather than a desirable but non-essential one? How should the association respond if structural budget reductions in universities gradually erode membership income or congress participation? These are not accounting questions. They are governance questions.

The auditors’ report is explicit on this point. It recommends that AESOP keep a steady reserve equivalent to at least two years of average structural expenses, with the nature and amount of those expenses to be defined by ExCo. It also recommends investing in carefully selected strategic new projects, launching a communication and promotion campaign to strengthen membership, searching for new income sources, introducing a mid-term budget meeting, and considering a permanent “strategic think tank” able to reflect on the association’s future and its relationships with overlapping networks. Each of these recommendations is strategic rather than technocratic. All of them require deliberation within elected governance structures.

This distinction has important implications for the role of the treasurer. In a more mature governance model, the treasurer should not be expected personally to embody both domains at once.

The treasurer’s office should become an interface that translates between specialised technical services and the strategic choices of ExCo. Its added value lies in synthesis, interpretation and institutional memory. It should be able to say: these are the compliance requirements; these are the budget consequences; these are the choices that remain political and should therefore be decided collectively.

From this perspective, the auditors’ proposal for a permanent “strategic think tank” should not be read as a marginal supplement; it responds to a structural governance gap. As technical tasks become externalised and operationalised, associations need a protected space where long-range institutional questions can be discussed by people with organisational memory and knowledge of related networks. Otherwise, there is a risk that the strategy will be displaced by continuous administrative problem-solving.

Board-strategy research helps clarify why these matters. The board’s role is not necessarily to draft operational strategy in detail, but to define the strategic context within which organisational choices are made (Pugliese et al. 2009). Brown’s work on nonprofit boards similarly suggests that governance structures must match strategic orientation (Brown 2014).

Level	Main function	Typical tasks	Primary accountability
ExCo	Strategic direction	Reserve policy; investment priorities; membership management, revenue diversification; relations with overlapping networks; approval of exceptional risks	To AESOP members and representative governance bodies
Treasurer and treasury office	Translation and coordination	Budget interpretation; monitoring; handover; liaison with accountants, banks, auditors and SG; preparation of strategic options	To ExCo and the General Assembly
External professional services	Technical execution and compliance	Accounting closure; tax and VAT treatment; legal filings; banking setup; compliance documentation	To AESOP under contract and to applicable legal standards
Strategic advisory group/ think tank	Long-range reflection	Scenario-building; network positioning; strategic prospects; advice on future opportunities and threats	To ExCo in an advisory capacity

Tab. 1: A proposed governance decomposition for AESOP's treasury-related functions.

For AESOP, the implication is clear: if the association wants to remain an influential scholarly and professional network, ExCo must reserve time and organisational capacity for strategic judgment rather than becoming absorbed by technical control questions.

### 7 Discussion: implications for planning scholarship and association governance

The AESOP case contributes to at least three wider discussions.

First, it broadens how planning scholarship can think about institutions. Planning theory often studies formal systems of public decision-making, collaborative governance arrangements or the politics of urban transformation. But associations such as AESOP are also institutions that organise fields of knowledge, connect professional communities and shape agendas. Their governance is therefore not peripheral to planning; it is part of the ecology through which planning knowledge is produced and circulated. Treasury reform may appear remote from substantive planning debates, yet it affects the conditions under which research communities reproduce themselves, support younger scholars and sustain transnational exchange.

Second, the case nuances the meaning of professionalisation by placing it in relation to infrastructuring. It is tempting to frame professionalisation as either necessary modernisation or managerial colonisation. Neither description is sufficient. The AESOP materials show that external accountants, legal support, and digital infrastructures were necessary responses to regulatory and organisational complexity. But they also show that these technical enhancements were embedded in a longer institutional trajectory, already visible in AEKOM, in which infrastructural development was tied to

open-source sovereignty, memory preservation, knowledge sharing, and community building. Professionalisation is therefore beneficial when it clarifies, rather than obscures, where democratic and mission-oriented judgement belongs, and when technical systems remain subordinated to institutional purposes.

Third, the case offers a governance lesson for academic networks facing similar conditions. Many associations have grown incrementally over decades, layering new projects onto older administrative habits. Such organisations often remain dependent on intense voluntary labour from a small number of office-holders. This model can work for long periods, but it becomes fragile when associations expand, digital infrastructures age, legal requirements tighten, or personnel transitions coincide with technical disruption. Under those conditions, informal competence must be converted into organisational architecture.

That conversion is visible in AESOP's emerging model. The treasury office and auditors did not merely solve immediate problems. They also articulated structural recommendations: define reserve policy more clearly, improve mid-term foresight, diversify income sources, distinguish core expenses from strategic projects, strengthen membership communication and establish a permanent strategic reflection space (AESOP 2026a). These recommendations move beyond financial housekeeping. They point toward a redesigned governance architecture.

A further issue concerns the relationship between externalisation and autonomy. Outsourcing technical functions can be misread as weakening organisational self-government. In the AESOP case, the opposite argument is stronger. By assigning compliance-heavy tasks to specialised providers, the association is better able to preserve the political autonomy of its representative bodies. The key condition is that external services remain in-

struments of the association rather than substitute decision-makers. Strategy, risk appetite and mission interpretation must remain internal.

Finally, the case has a temporal dimension. Treasury is often judged through annual balance sheets, but many of the most important decisions are intertemporal: how much uncertainty to absorb, what kinds of future capacities to finance, how to preserve continuity across mandates, and how to respond to slow changes in the resource environment. The auditors' concern with reserves and with the erosion of regular revenue from membership and congresses is therefore especially salient. It moves the conversation from short-term budget balance to organisational durability.

A further lesson concerns the relation between infrastructure and community. AEKOM explicitly framed digital transition not only as a functional upgrade but as a way of turning AESOP's legacy into shared heritage, stimulating interactivity among members and governance bodies, and creating a common space for collective knowledge practices. Read in this longer perspective, treasury reform was not only about compliance and control. It was also part of the effort to stabilise the infrastructures through which AESOP builds community, preserves memory, and maintains its role as a transnational planning network.

## 8 Conclusion

AESOP's recent treasury experience shows that the financial office of a transnational academic association cannot be reduced to an administrative appendage. It is a site where institutional continuity, legal compliance, strategic prioritisation, and mission-supporting allocation intersect. Read alongside AESOP's wider institutional development – including the digital transition initiated through AEKOM, the 2023 Charter, and the 2024 Core Curriculum – treasury reform appears not as a technical adjustment, but as part of a broader effort to strengthen the association's institutional capacity.

In this perspective, the professionalisation of treasury is not a loss of institutional ownership, but a way of protecting AESOP from technical fragility while preserving the strategic role of its governing bodies. The challenge is not only to comply more effectively with an increasingly demanding European regulatory environment, but to ensure that technical expertise supports, rather than substitutes for, collective judgement about mission, representation, and future direction. In AESOP's case, valuing the work done on treasury means recognising it as part of a larger institutional project: safeguarding constitutional robustness, stabilising the socio-technical infrastructures through which the association builds community and preserves memory, enabling the ambitions expressed in the Core Curriculum, and equipping AESOP to act with greater clarity, continuity, and resilience.

## Notes

- 1 The reflections developed in this article arise from the AESOP treasury mandate for 2021–2025, carried out by Camilla Perrone as Treasurer and Flavia Giallorenzo as Assistant, with the support of AESOP's Auditors, the association's accountants, and the entire Executive Committee.
- 2 the Treasurer's Report 2021–25, the auditors' report on the 2022–25 civil year, the CoRep/ExCo/GA treasury presentation delivered 2121–2025.
- 3 Jan Schreurs (KU Leuven) and Abdelillah Hamdouch (Université de Tours) as AESOP Auditors (2022–2026).

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