UNIVERSITY OF EDINBURGH
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DRAFT PROGRAMME

EIASM

8TH INTERNATIONAL PUBLIC SECTOR CONFERENCE

University of Edinburgh Business School
29 Buccleuch Place, Edinburgh

2-4 September 2014

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Institute of Public Sector Accounting Research
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PROGRAMME – Tuesday 2nd September 2014

10.00-12.00	REGISTRATION OPENS in the Concourse			
12.00-13.00	Lunch to be served in the Concourse			
Location	**AUDITORIUM**	**LECTURE THEATRE 2**	**LECTURE THEATRE 4**	**LECTURE THEATRE 6**
13.00-13.30	Welcome Address by the Dean of the Business School, Prof. Ian Clarke			
Theme	**NEW PUBLIC MANAGEMENT** CHAIR: Henk ter Bogt	**YOUNG SCHOLARS PROGRAMME** CHAIRS: Jan van Helden and Ron Hodges	**HEALTH** CHAIR: Nathalie Angelé-Halgand	**FISCAL CRISIS** CHAIR: Ileana Steccolini
13.30-14.00	CALCULATING OUTSOURCING STRATEGIES AND TRIALS OF STRENGTH: EXPLORING THE DYNAMICS BETWEEN THE PROGRAM AND PROJECTS Mark Christensen, Peter Skærbæk, Kjell Tryggestad	Young Scholars Programme preamble (15 minutes)	ACCOUNTING AND ACCOUNTABILITY IN NETWORK ORGANISATIONS: THE CASE OF CLINICAL COMMISSIONING GROUPS IN THE ENGLISH NHS Paul Grant, Lynne Conrad	GOVERNMENTAL ACCOUNTING AND AUSTERITY POLICIES: ACCOUNTING REPRESENTATIONS OF PUBLIC DEBT AND DEFICIT IN EUROPE AND ABROAD Yuri Biondi
14.00-14.30	DISCIPLINING OR SIGNALING? THE FUNCTIONS OF TARGETS AND PERFORMANCE INDICATORS IN UK ASYLUM POLICY Christina Boswell	FACTORS IMPACTING ON THE IMPLEMENTATION OF STRATEGIC MANAGEMENT PRINCIPLES IN LOCAL GOVERNMENT AUTHORITIES IN NIGERIA. Ayotunde Abdulrahman, Dr. Teslim Bukoye (45 minutes)	THE EFFECTS OF THE INTRODUCTION OF MARKET COMPETITION IN THE DUTCH HOSPITAL SECTOR ON HEALTH CARE VOLUME AND COST Tom Groot, Yvonne Krabbe, Maarten Lindeboom	LOCAL GOVERNMENTS MANAGING AUSTERITY: WHAT MATTERS AND HOW Denita Cepiku, Riccardo Mussari, Filippo Giordano
14.30-15.00	Coffee Break to be served in the Concourse			
15.00-16.00 Plenary (1)	**Christopher Hood** *Not what it said on the tin? Reflections on three decades of public management reform*			

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PROGRAMME – Tuesday 2nd September 2014 (continued)

Location	AUDITORIUM	LECTURE THEATRE 2	LECTURE THEATRE 4	LECTURE THEATRE 6
Theme	**NEW PUBLIC MANAGEMENT** CHAIR:Tjerk Budding	**YOUNG SCHOLARS PROGRAMME** CHAIR:	**HEALTH** CHAIR: Michela Arnaboldi	**FISCAL CRISIS** CHAIR: Riccardo Mussari
16.00-16.30	INSTITUTIONAL IMPEDIMENTS TO NEW PUBLIC MANAGEMENT REFORM: A CASE STUDY FROM CANADA Ron Baker	(16.00-16.45) INTERPLAYS OF PERSONAL RELATIONS AND PRACTICES OF CONTROL IN SOCIAL SERVICES: THE CASE OF DIRECT PAYMENTS FOR DISABLED PERSONS Junne Jaromir	GOOD GOVERNANCE PRACTICES AND INFORMATION DISCLOSURE IN PORTUGUESE PUBLIC ENTERPRISE ENTITY HOSPITALS Teresa Soares, Delfina Gomes, Lídia Oliveira	UK MUNICIPALITIES' FINANCIAL RESILIENCE IN THE FACE OF AUSTERITY: FACING CRISES AND LOOKING AHEAD Ileana Steccolini, Carmen Barbera, Enrico, Guarini, Martin Jones
16.30-17.00	HAVE 10 YEARS OF NPM REFORMS LED TO BETTER PERFORMANCE? A MACRO LEVEL STUDY IN OECD COUNTRIES Vicente Pina, Lourdes Torres, Emilio Martin		DECENTRALIZATION, A WAY TO CHANGE MCS IN PMS IN FRENCH PUBLIC HOSPITALS Claude Fiore, Nathalie Teissier	QUASI-NATIONALISATION IN THE UK BANKING CRISIS: A PROBLEMATIC POLICY OPTION Elisa Henderson
17.00-17.30	ORGANIZATIONAL CHANGE AND THE VACUUM OF PERFORMANCE MEASUREMENT - THE USE AND IMPACT OF PERFORMANCE MEASUREMENT Ulf Ramberg	CO-PRODUCTION AND THE DESIGN OF HEALTH AND SOCIAL CARE SERVICES FOR OLDER PEOPLE IN SCOTLAND Katharine Aulton (16.45-17.30)	REGULATED AND DEREGULATED HEALTHCARE MARKETS – AN EMPIRICAL STUDY ON INSTITUTIONAL COMPLEXITY AND JURIDIFICATION FROM A PRIVATE-PROVIDER PERSPECTIVE Cecilia Lindholm, Katarina Lagerström	DEVELOPMENT OF PERFORMANCE MEASUREMENT AND MANAGEMENT IN ESTONIAN LOCAL GOVERNMENTS DURING THE PERIOD OF FISCAL CRISES Toomas Haldma, Karina Kenk
18.30-19.30	DEBATE			
19.30-21.00	RECEPTION to be held in the Concourse			

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PROGRAMME – Wednesday 3rd September 2014

Location	AUDITORIUM	LECTURE THEATRE 2	LECTURE THEATRE 4	LECTURE THEATRE 6
Theme	**NEW PUBLIC MANAGEMENT** CHAIR:Henk ter Bogt	**YOUNG SCHOLARS PROGRAMME** CHAIR:	**LOCAL GOVERNMENT** CHAIR:Riccardo Mussari	**GOVERNMENT** CHAIR:Aage Johnsen
09.00-09.30	MEANINGFUL MANAGEMENT BY OBJECTIVES Mikael Hellström, Ulf Rambert	"DO LOGICS WORK?" – PUBLIC SECTOR BUDGETING REFORMS IN A RUSSIAN COUNTY Igor Khodachek (09.00-09.45)	MUNICIPAL CONTRACTING OUT, TRANSACTION COSTS AND MUNICIPAL CHARACTERISTICS: FURTHER DUTCH EVIDENCE Tjerk Budding, Raymond Gradus, Martijn Schoute	MAKING SENSE OF PUBLIC SECTOR ACCOUNTING REFORMS: A COMPARISON OF THE UK, ITALY AND AUSTRIA Mariannunziata Liguori, Noel Hyndman, Renate E. Meyer, Tobias Polzer, Silvia Rota, Johann Seiwald, Ileana Steccolini
09.30-10.00	REFORMING THE PUBLIC ADMINISTRATION, AN IMPOSSIBLE MISSION? CASE STUDY OF FRENCH PUBLIC ADMINISTRATION REFORMS SINCE 1980S Hae-Ok Pyun, Anne-Sophie Lallemand		MANAGEMENT ACROSS BOUNDARIES: A MUNICIPAL DILEMMA Anna Thomasson	TOWARD THE INTERNATIONALLY STANDARDIZED PROCESS OF PUBLIC ACCOUNTING: THE PERSPECTIVE OF DIFFERENT STAKEHOLDERS IN PORTUGAL Patrícia Gomes, Maria José Fernandes, João Carvalho
10.00-10.30	BEYOND NPM – STABILITY AND ESCALATING CONTESTS OR POSITIVE LEARNING IN A HEALTH CARE CASE Antti Rautiainen, Toni Mättö, Kari Sippola, Jukka Pellinen	MULTIPLE RATIONALITIES FOR PUBLIC UNIVERSITY EXPORT ACTIVITIES: AN INSTITUTIONAL LOGICS PERSPECTIVE IN AN AUSTRALIAN SETTING Mark Tayar, Robert Graham Jack (0945-1030)	MANAGEMENT ACCOUNTING FOR WELFARE MUNICIPALITY- CROSSING ORGANIZATIONAL BOUNDARIES AND ORDERS OF WORTH Katja Maria Aalto	THE EVOLUTION OF ACCRUAL BASED BUDGETARY ACCOUNTING IN ONE NATIONAL GOVERNMENT: A COMMENT ON JONES (2012) Sue Newberry
10.30-11.00	Coffee Break to be served in the Concourse			
11.00-12.00 Plenary (2)	**Christopher Pollitt** *The Age of Austerity: Managerialism Redux?*			
12.00-13.00	Lunch to be served in the Concourse			

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PROGRAMME – Wednesday 3rd September 2014 (continued)

Location	AUDITORIUM	LECTURE THEATRE 2	LECTURE THEATRE 4	LECTURE THEATRE 6
Theme	**NEW PUBLIC MANAGEMENT** CHAIR: Tjerk Budding	**YOUNG SCHOLARS PROGRAMME** CHAIR:	**LOCAL GOVERNMENT** CHAIR: Vicente Pina	**CRITICAL** CHAIR: Tom Groot
13.00-13.30	PPPS AND THE CORPORATE CONTROL OF PUBLIC MONIES Anne Stafford, Jean Shaoul, Pamela Stapleton	THE ROLE OF ACCOUNTING INSCRIPTIONS IN FRAMING CROSS BOUNDARY HEALTH CARE SERVICE PROVISION Per Christian Ahlgren(13.00-13.45)	MEASURING EFFICIENCY IN CITIES WITH COUNTY RIGHTS IN POLAND Maria Nieplowicz	CRITICAL ACCOUNTING IN THE PUBLIC SECTOR Kerry Jacobs
13.30-14.00	THE USE AND ABUSE OF PUBLIC REFORM - A CASE OF LEARNED IMPLEMENTATION Hans Knutsson	TIME, MONEY AND CONTROL: USE OF MANAGEMENT CONTROLS IN A FESTIVAL Eva Lechner (13.45-14.30)	THE STICKY COST PHENOMENON AT THE LOCAL GOVERNMENT LEVEL: EMPIRICAL EVIDENCE FROM GREECE Sandra Cohen, Sotirios Karatzimas, Vassilios Christos Naoum	HYBRIDISING FRENCH HEALTH CARE: FROM CURRENT TO COMMONS-BASED HYBRIDS Nathalie Angelé-Halgand, Thierry Garrot
14.00-14.30	MANAGEMENT AND ACCOUNTING IN THE PUBLIC SECTOR: INDIVIDUALISATION AND THE CONTINUATION OF AN NPM FOCUS Henk ter Bogt	NEW MECHANISMS OF GOVERNMENTAL TRUST IN THE HOLLOW STATE Monika Persson (14.30-15.15)	RELATIONSHIP BETWEEN CITIZENS' QUALITY OF LIFE AND FINANCIAL HEALTH OF LOCAL GOVERNMENTS Beatriz Cuadrado-Ballesteros, Jennifer Martínez-Ferrero, Isabel-María García-Sánchez	COST-BENEFIT ANALYSIS AS A TOOL FOR EVALUATING CHANGE INITIATIVES WITHIN PUBLIC SECTOR ACCOUNTING: A DETOUR TOWARD PREDESTINED ACTIONS AND DECISIONS Levi Gårseth-Nesbakk
14.30-15.00	HYBRID MANAGEMENT CONTROL: THEORETICAL INVESTIGATIONS AND PUBLIC SECTOR ILLUSTRATIONS Berend van der Kolk, H.J. ter Bogt, P.M.G. van Veen-Dirks		SCHOOL OUTPUT CONTROL AND STUDENT PERFORMANCE - AN EXPLORATORY STUDY Liv Bente Hannevik Friestad	EXTERNAL AND INTERNAL ACCOUNTABILITY IN THE PUBLIC SECTOR: THE MYTH OF SEPARATION Michela Arnaboldi, Deborah Agostino, Martina Dal Molin
15.00-15.30	Coffee Break to be served in the Concourse			
15.30-16.30 Plenary (3)	**Nils Brunsson** *The Globalization of the Public Sector*			

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PROGRAMME – Wednesday 3rd September 2014 (continued)

Location	AUDITORIUM	LECTURE THEATRE 2	LECTURE THEATRE 4	LECTURE THEATRE 6
Theme	**GOVERNMENT** CHAIR: Noel Hyndman	**YOUNG SCHOLARS PROGRAMME** CHAIR:	**LOCAL GOVERNMENT** CHAIR: Lourdes Torres	**MANAGEMENT ACCOUNTING** CHAIR: Tom Groot
16.30-17.00	ACCOUNTABILITY AND NOT-FOR-PROFITS: IMPLICATIONS OF AN INTERNATIONAL FINANCIAL REPORTING FRAMEWORK Gareth G. Morgan, Louise Crawford, Carolyn Cordery	SERVICE PERFORMANCE IN THE PUBLIC SECTOR - MEASUREMENT AND INFORMATION Andreea Ioana Coste, Adriana Tiron Tudor (16.30-17.15)	STAKEHOLDER SALIENCE AND INFRASTRUCTURE BACKLOG IN LOCAL GOVERNMENT: EVIDENCE FROM AUSTRALIA Pavithra Siriwardhane, Dennis Taylor	STRUCTURAL AUTONOMY AND MANAGEMENT CONTROL SYSTEMS IN HIGHER EDUCATION Ulrike Schmidt, Sebastian John Thomas Günther
17.00-17.30	FINANCIAL REPORTING AND THE SUSTAINABLE MANAGEMENT OF HERITAGE ASSETS: NEW ZEALAND'S EVIDENCE Nives Botica Redmayne, Fawzi Laswad		PUBLIC SECTOR IN CRISIS? - (MODERN) ORIGINS OF (R)EVOLUTION IN ENGLISH LOCAL GOVERNMENT CORPORATE GOVERNANCE ANALYSED THROUGH AN ANALYTICS OF GOVERNMENT FRAMEWORK Laurence Ferry	PRODUCTIVITY: THE HOLY GRAIL OF THE PUBLIC SECTOR Haider Shah, Edward Lee
17.30-18.00	BRAZILIAN GOVERNMENTAL ACCOUNTING REFORMS: IPSAS AND ACCRUAL ACCOUNTING ADOPTION Ricardo Cardoso, André Carlos Busanelli de Aquino, José Alexandre Magrini Pigatto	EXPLORING THE DIFFUSION OF PERFORMANCE MANAGEMENT PRACTICES IN SCOTTISH EXECUTIVE NDPBS - FROM THE INSTITUTIONAL LOGICS PERSPECTIVE Mo Yan (17.15-18.00)	THE KOYCK MODEL IN PREDICTING PUBLIC REVENUES OF THE MOST POPULOUS DISTRICTS IN THE STATE OF BAHIA, BRAZIL Filho Lima, Raimundo Nonato, Jerssica Silva, Ricardo Jose Rocha, Amorim Romilson do Carmo Moreira, Franciso Marton Gleuson Pinheiro	MANAGEMENT CONTROL PACKAGE CONFIGURATION VARIETY: EVIDENCE FROM FOUR CASE STUDIES Berend van der Kolk, H.J. ter Bogt, P.M.G. van Veen-Dirks

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PROGRAMME – Wednesday 3rd September 2014 (continued)

19.00-20.00 – RECEPTION AND DINNER to be held in the PLAYFAIR LIBRARY, OLD COLLEGE, SOUTH BRIDGE, EDINBURGH

Map and directions to be inserted

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PROGRAMME – Thursday 4th September 2014

Location	AUDITORIUM	LECTURE THEATRE 2	LECTURE THEATRE 4	LECTURE THEATRE 6
Theme	**HEALTH** CHAIR:Nathaiie Angelé-Halgand	**LOCAL GOVERNMENT** CHAIR:Tom Groot	**HEALTH** CHAIR:Irvine Lapsley	**MANAGEMENT ACCOUNTING** CHAIR:Tjerk Budding
09.00-09.30	EHEALTH SERVICES, PATIENT EMPOWERMENT AND PROFESSIONAL ACCOUNTABILITY – AN EMPIRICAL STUDY ON THE CHANGING PATIENT-DOCTOR RELATIONSHIP IN THE DIGITAL WORLD. Cecilia Lindholm, G. Erlingsdottir, T. Ålander	THE ROLE OF COST ACCOUNTING IN LOCAL GOVERNMENTS. CASE PURCHASER – PROVIDER SPLIT Timo Hyvonen, Janne Järvinen	PROCESS ORIENTED MANAGEMENT CONTROL IN THE HEALTH CARE SECTOR Gert Paulsson	CONTROLLING A NON-RESIDUAL INCOME ORGANIZATIONS (NRIO) ADMINISTRATOR: BUDGETARY INTEGRITY, INCENTIVE CONTRACTS AND DECISION RIGHTS Toshiaki Wakabayashi
09.30-10.00	CASE-BASED COSTING AT BUDA HEALTH CENTER Kornel Papik, Victoria Bodnar, Vera Kiltai, Izabella Koszo	THE ROLE OF MEDIA PRESSURE ON THE DISCLOSURE OF SUSTAINABILITY INFORMATION BY LOCAL GOVERNMENTS Jennifer Martínez Ferrero, Jose-Valeriano Frías-Aceituno, Beatriz Cuadrado-Ballesteros	THE DEVELOPMENT OF PERFORMANCE MANAGEMENT IN ACUTE-CARE HOSPITALS:PERCEPTIONS OF SENIOR HOSPITAL MANAGERS Rosemarie Kelly, Sheila O'Donohoe, Gerardine Doyle	A MODEL OF ACCOUNTING INFORMATION SYSTEMS IN CONTEMPORARY PUBLIC SECTOR ORGANIZATIONS Henry Z. Chalu
10.00-10.30	THE SOCIAL CONSEQUENCES OF THE USE OF FORMULARIES AS A PRESCRIBING CONTROL Audrey Paterson, Bill Jackson, Kerry Jacobs	DEMOCRATIC CONTROL WITH PUBLIC REVENUES AND EXPENDITURES: A DISCUSSION WITH ACCOUNTING IMPLICATIONS Norvald Monsen	MANAGEMENT ACCOUNTING TOOLS AS MEDIATORS OF SOCIAL RECONFIGURATION IN HEALTHCARE ORGANISATIONS Isabelle Flachere	A LITERATURE REVIEW ABOUT DIFFERENCES IN PERFORMANCE MANAGEMENT PRACTICES IN THE PUBLIC AND PRIVATE SECTOR Jan van Helden, Christoph Reichard
10.30-11.00	Coffee Break to be served in the Concourse			

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PROGRAMME – Thursday 4th September 2014 (continued)

Location	AUDITORIUM	LECTURE THEATRE 2	LECTURE THEATRE 4	LECTURE THEATRE 6
Theme	**HEALTH** **CHAIR:** Nathaiie Angelé-Halgand	**LOCAL GOVERNMENT** **CHAIR: Aage Johnsen**	**CRITICAL** **CHAIR: Kerry Jacobs**	**NON PROFIT ORGANISATIIONS** **CHAIR: Noel Hyndman**
11.00-11.30	ACCOUNTING IN HEALTHCARE: WHAT REALITY ARE WE REALLY MEASURING Iris Bosa, Ruthann Althaus	EFFECTS OF PERFORMANCE MEASUREMENT AND MANAGEMENT ON LOCAL GOVERNMENT PERFORMANCE Iris Saliterer, G. Grossi, I. Steccolini, M. Sicilia	WHY PUBLIC MANAGEMENT GOES GREEN – A MODEL AND ASSESSMENT OF PUBLIC VALUE CREATION ON THE INDIVIDUAL, COLLECTIVE, AND ECOSYSTEM LEVEL Silke Boenigk, Mareike Möhlmann	WHAT EVALUATION FOR SPORT MANAGEMENT?: JAPANESE GOVERNMENTAL EVALUATION FOR ELITE SPORT Hiroko Kudo
11.30-12.00	QUALITY IMPROVEMENT FOR ALL SEASONS: THE ECONOMY OF QUALITY IN UK NATIONAL HEALTH SERVICE REFORMS Dane Pflueger	COMPETING INSTITUTIONAL LOGICS IN THE DEVELOPMENT AND USE OF PERFORMANCE INDICATORS BETWEEN HIERARCHICAL LEVELS IN DUTCH MUNICIPALITIES Hugo van Hengel, T. Budding, T. Groot	MANAGING COOPERATION, COORDINATION, AND LEGITIMACY: CONTROL OF CONTRACTED PUBLIC SERVICES. Tobias Johansson, Sven Siverbo, Carolina Camén	BEING BUSINESS-LIKE IN THE PURSUIT OF SOCIAL MISSIONS Vicky Lambert, Irvine Lapsley
12.00-12.30	ISSUES OF GOVERNMENTALITY WITHIN THE IRISH HEALTH CARE SECTOR: THE ROLE OF TRUST AND ACCOUNTING TECHNOLOGIES Geraldine Robbins, Cristiano Busco	MODELLING EARNINGS MANAGEMENT UNDER COMMITMENT ACCOUNTING: A TEST ON ITALIAN MUNICIPALITIES Mariafrancesca Sicila, E. Anessi Pessina. I. Steccolini	MANAGEMENT ACCOUNTING CHANGE FROM A HYBRID INSTITUTIONAL AND MANAGERIAL PERSPECTIVE Epameinondas Katsikas, Robert Dixon, Anne Wodhead	THE CONSTRUCTION OF FAITH IN ACCOUNTING: THE UNITED NATION'S DECISION TO ADOPT IPSAS Caroline Aggestam Pontoppidan, Danny Chow
12.30-13.00	LIMITS OF CONTROL: THE ORGANIZATION OF SOCIALLY INTELLIGENT ACCOUNTABILITY IN SOCIAL CARE Jaromir Junne, Barbara Junne		ON THE LIMITATIONS ON THE CONTROL PROCESSES OF A DOMINATED ACTOR FROM TAKING PART IN JOINT VENTURE Kari Nyland, Mikael Cäker	COOPERATION BETWEEN NON-GOVERNMENTAL ORGANIZATIONS AND LOCAL GOVERNMENTS FOR SOCIAL WELFARE Halina Waniak-Michalak
13.00-14.00	Lunch to be served in the Concourse			

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PROGRAMME – Thursday 4th September 2014 (continued)

Location	AUDITORIUM	LECTURE THEATRE 2	LECTURE THEATRE 4	LECTURE THEATRE 6
Theme	**AUDIT** CHAIR: Ileana Steccolini	**GOVERNANCE** CHAIR:Noel Hyndman	**FINANCIAL REPORTING** CHAIR: Vicente Pina	**CRITICAL** CHAIR: Kerry Jacobs
14.00-14.30	EXPLORING THE RELATIONSHIP BETWEEN AUDITOR TENURE AND AUDIT QUALITY IN NONPROFIT ORGANIZATIONS Belén González-Díaz, Roberto García-Fernández, Antonio López-Díaz	THE POWER OF POLITICAL PUBLIC BOARDS IN FINANCIAL DECISION-MAKING: EMPIRICAL EVIDENCE FROM THE WATER SECTOR Eija Vinnari, Salme Näsi	THE RISKS OF USERS' CHOICE Christian Huber, Jaromir Junne, Tobias Scheytt	ENEMY AT THE GATE: ISSUES AROUND THE THREATS FROM HOMEGROWN TERRORISM Denis Fischbacher-Smith, Vincent O'Neill
14.30-15.00	ACCOUNTABILITY, COMPLEXITY AND STRUCTURE: THE ORGANISATIONAL DESIGN AND STRATEGIES OF THE NORDIC AND BALTIC SUPREME AUDIT INSTITUTIONS Åge Johnsen, T. Carrington, B. Catasus, K. Klarskov Jeppesen, K. Reichborn-Kjennerud, K. Taro Nomm, J. Vakkuri	CAN INSTRUMENTS FOR PUBLIC ACTION PROMOTE GOVERNANCE LEARNING? Chloé Vitry	INTEGRATED REPORTING IN PUBLIC ENTERPRISES Stephanie Warm, Christina Schaefer	A MAJOR TRAGEDY, A DISGRACED ORGANIZATION: THE HILLSBOROUGH STORY Irvine Lapsley, Christine Cooper
15.00-15.30	Coffee Break to be served in the Concourse			
15.30-16.30 Theme	**NEW PUBLIC MANAGEMENT** CHAIR: Henk ter Bogt	**GOVERNMENT** CHAIR: Aage Johnsen	**HEALTH** CHAIR: Irvine Lapsley	
15.30-16.00	RISKS, CHALLENGES, AND VALUE FOR MONEY OF PUBLIC-PRIVATE-PARTNERSHIPS: THE HANDBACK OF M4, AUSTRALIA Demi Chung, Paul Andon	TOWARD ACCRUAL ACCOUNTING: EVIDENCE FROM ITALIAN PUBLIC UNIVERSITIES Lucia Biondi, Lidia D'Alessio Umberto, Francese.Carmelo Gulluscio	INVOLVED ACCOUNTING AND CONTROL IN HEALTH CARE Wil van Erp	
16.00-16.30	ACCOUNTING ROLES IN PUBLIC MANAGEMENT REFORM Kiyoshi Yamamoto	ACCOUNTING AND ACCOUNTABILITY IN PUBLIC SECTOR ASSET MANAGEMENT: THE ROLE OF CENTRAL ASSET REGISTER IN CONSOLIDATING, REPORTING AND UTILIZING FIXED ASSETS IN CROATIA Gorana Roje, Vesna Vasicek		
16.30	Conference Close			

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