

Thursday, 4 June, Parallel Session A : 14.00 - 15.30 hrs	
Room 1	Session Title: Audit Institutions
	Chair: Daniela Argento
	<i>Supreme Audit Institutions' role in fighting corruption</i> Kristin Reichborn-Kjennerud, Kim Klarskov Jeppesen, Thomas Carrington and Belén González-Díaz
	<i>Recent Trends in the NAO Annual Report Weaknesses: an analysis</i> Peter Baldacchino, Daniel Pule, Norbert Tabone and Justine Agius
	<i>Statements' Analysis and Control of Public Sector Institution</i> Tatiana Antipova and Margaret Melnik
Room 2	Session Title: Cost management
	Chair: Evelyne Lande
	<i>Public Cost and management Accounting System Implementation and Performance: an Integrative Approach</i> Mira Dimitrić, Dunja Škalamera-Alilović and Meta Duhovnik
	<i>Territory, calculative spaces and assemblages: income generation and charging for Special Police services</i> Penelope Tuck
	<i>Analysis of a case using the Cost Analysis Information on Public Services in Bucheon</i> Jang Guan
Room 3	Session Title: Austerity
	Chair: Josette Caruana
	<i>Evaluating local governments' performance in crisis times: controllable and uncontrollable factors</i> Isabel Narbón-Perpiñá, Maria Teresa Balaguer-Coll and Emili Tortosa-Ausina
	<i>Retrenchment strategies in Spanish and Dutch municipalities: a comparative study</i> Tjerk Budding, Gemma Pérez-López and Tom Groot
	<i>Local Government responses to the Fiscal Stress in social services</i> Danny Chow, Juan Carlos Garrido, Emilio de la Higuera, Ana María Plata-Díaz, and José L. Zafra-Gómez
Room 4	Session Title: Education and Accounting in Education Institutions
	Chair: Andreas Gloeckner
	<i>Use of management reports within higher education institutions - case of Croatia</i> Martina Dragija, Vesna Vašiček and Ivana Dražić Lutilsky
	<i>A new challenge for policy makers and managers of public universities: opportunities and obstacles passing from cash to accrual system</i> Giovanna Lucianelli
	<i>What do we know about practice-oriented education of accountants for public sector in times of change?</i> Elena Dybtsyna
Room 5	Session Title: Public sector accounting in LDCs
	Chair: Giuseppe Grossi
	<i>Diffusion of the Cash Basis IPSAS in LDCs - the case of the Nepali Central Government</i> Pawan Adhikari, Chamara Kuruppu, Andy Wynne and Dayananda Ambalangodage
	<i>Explaining public sector reform in an emerging country: a shift to subtle coercion</i> Waziri Sulu-Gambari, Anne Stafford and Pam Stapleton
	<i>Measuring a local investment proportion: a case of LG in Indonesia</i> Indra Bastian

Thursday, 4 June, Parallel Session B : 16.00 - 17.30 hrs	
Room 1	Session Title: Citizen participation, transparency, and oversight
	Chair: Johan Christiaens
	<i>Is legislative budgetary oversight a risk to fiscal discipline and a benefit to budget transparency?</i> Ana-Maria Ríos, María-Dolores Guillamón, Bernardino Benito and Francisco Bastida
	<i>Can Transparency increase effectiveness and trust in Governments?</i> Isabel Brusca, Francesca Manes Rossi and Natalia Aversano
	<i>Financial Statements and Citizen Participation in Local Government</i> Takafumi Kanemura
Room 2	Session Title: Politicians and accounting information
	Chair: Jan van Helden
	<i>The Government Financial Report and Politicians in the Maltese Parliament</i> Brady Farrugia and Josette Caruana
	<i>The Use of Budgetary and Financial Information by politicians in Portugal: The role of technical advisors</i> Susana Margarida Jorge, Maria Antónia Jorge de Jesus, and Sónia Paula da Silva Nogueira
	<i>Use of performance information by local politicians: a field study in the Portuguese context</i> Patrícia Gomes, Maria José Fernandes and João B. Carvalho
Room 3	Session Title: Accounting for Assets
	Chair: Tatiana Antipova
	<i>Financial reporting and the sustainable management of heritage assets: evidence from New Zealand Museums</i> Nives Botica Redmayne and Fawzi Laswad
	<i>Assessing the significance of financial reporting information for Heritage Assets management practice: a proposed disclosure index for financial reporting of Heritage Assets</i> Nabila Noaman, Hassan Ouda and Johan Christiaens
	<i>Upgrading centralized governmental asset register in Croatia: a transition from administrative towards a managerial oriented asset information system?</i> Gorana Roje, Davor Vašiček and Vesna Vašiček
Room 4	Session Title: Accounting in the Hospital Sector
	Chair: Kiyoshi Yamamoto
	<i>Conjuring to empty seats: (dis)appearing hospitals</i> Sheila Ellwood
	<i>Accountability and transparency arrangements in the NHS of England - Not what the doctor ordered!</i> Laurence Ferry, Florian Gebreiter, and Melina Manochin
	<i>Budgeting "as practice" in a public agency</i> Frédéric Gautier and Samir El Baz
Room 5	Session Title: Public sector reforms
	Chair: Tjerk Budding
	<i>Public Sector reforms in Russia and their reflections in Central Government budgeting: paradigms, hybrids and a "third way"</i> Igor Khodachek and Konstantin Timoshenko
	<i>The reform of French public sector budgetary accounting: Towards a multiannual monitoring?</i> Evelyne Lande and Marine Portal
	<i>A suggested dynamic model of making governmental accrual accounting and financial reporting more practice-relevant: using practice-oriented co-design approach</i> Hassan Ouda

Friday, 5 June, Parallel Session C : 11.30 - 13.00 hrs	
Room 1	Session Title: Public sector reforms
	Chair: Sandra Cohen
	<i>The influence of resistance to change on public sector reform implementation: the case of Italian municipalities' internal control system</i> Elisabetta Reginato, Isabella Fadda and Paola Paglietti
	<i>The magic shoes of IPSAS: Will they fit Turkey?</i> Selver Seda Ada and Johan Christiaens
	<i>Recent Public Sector Accounting Reforms in the UK Central Government: Intended benefits versus Actual Outcomes</i> Elaine Stewart
Room 2	Session Title: Financial Reporting for Local Government
	Chair: Susana Jorge
	<i>Financial reporting principles for smaller public entities: the case of the Maltese Local Government</i> Giorgia Mattei and Josette Caruana
	<i>Effective use of Financial Reporting: the case of a Japanese Local Council</i> Ayako Sato
	<i>Accrual Accounting in Finnish local governments - Source of comparable financial information or a field of creative accounting?</i> Pasi Leppänen and Salme Näsi
Room 3	Session Title: Sustainability accounting
	Chair: Mark Christensen
	<i>Sustainability reporting of Austria, German and Swiss public benefits organisations</i> Dorothea Greiling and Albert Traxler
	<i>Usefulness of municipal sustainability reporting - an experimental field study</i> Ellen Hausteijn, Peter Lorson, Jörg Poller, and Cristina Wigger
	<i>Transparency about sustainability and influencing factors in Anglo-saxon and Southern European Local Governments</i> Francisco José Alcaraz Quiles, Andrés Navarro-Galera, and David Ortiz-Rodríguez
Room 4	Session Title: Public Sector Accounting- various issues
	Chair: Isabel Brusca
	<i>Commonalities and differences in public and private sector performance management: a literature review</i> Jan van Helden and Christoph Reichard
	<i>Audit fee determinants in the hospital sector</i> Dave Vanderbeke, Johan Christiaens and Sandra Verbruggen
	<i>Making Governmental Accounting more practice-relevant: Practitioner's perspective</i> Hassan Ouda
Room 5	Session Title: Public Sector Accounting in LDCs
	Chair: Chamara Kuruppu
	<i>Understanding financial information confusion and corruption anxiety in good village governance pressure</i> Indrawati Yuhertiana
	<i>The Development of Balanced Scorecards in the Public Sector of Brunei Darussalam: a Grounded Theory</i> Andrew Goddard
Room 6	Session Title: Remunerating top officials
	Chair: Anatoli Bourmistrov
	<i>Determinants of disclosure and amount of top-management board pay of local corporations in Germany and the Netherlands: Evidence and Policy lessons</i> Ulf Papenfuss, Johna de Kruijff and Merieke van Genugten
	<i>Can Salaries buy the honesty of local governments' politicians?</i> Ana-María Ríos, María-Dolores Guillamón, Bernardino Benito and Francisco Bastida

Friday, 5 June, Parallel Session D : 14.00 - 15.30 hrs	
Room 1	Session Title: Utility of Financial Reporting
	Chair: Lauren Ellul
	<i>The role of "usefulness" and "conservatism" in public sector accounting - A comparative study of the IPSAS framework and the conceptual approach applied by the German federal state of Hesse</i> Andreas Glöckner
	<i>Creative use of cross-entity transactions to balance local government economies in accrual budgeting and accounting in Finland</i> Pasi Leppänen and Salme Näsi
	<i>Causes of fiscal distress in Dutch local government</i> Jurriaan Kooij and Tom Groot
Room 2	Session Title: Performance information and decision making
	Chair: Sheila Ellwood
	<i>The consideration of segment reporting for policy decision-making: the analysis of segment reporting system in the case of Osaka</i> Kohei Miyamoto
	<i>Does Performance Information Impact on Budgeting and Planning: an empirical analysis in Local Government</i> Kiyoshi Yamamoto
	<i>Deep Sea Port Performance and Public Accountability: institutional logics approach</i> Jean Claude Mutiganda, Daniela Argento and Giuseppe Grossi
Room 3	Session Title: Financial Reporting Standards
	Chair: Dorothea Greiling
	<i>A delegation-based view of accountability in public sector accounting - Implications for EPSAS</i> Annemarie Conrath-Hargreaves and Sonja Wüstemann
	<i>A 'Croatian' perspective on IPSAS based accounting and financial reporting model in the public sector</i> Gorana Roje, Davor Vašiček and Vesna Vašiček
	<i>Suitability of EPSAS for the government accounting system in Poland</i> Wojciech A. Nowak
Room 4	Session Title: Accounting methodologies
	Chair: Marine Portal
	<i>A historical approach to North American fund accounting</i> Aldo Pavan, Bernadette Dessalvi and Paola Paglietti
	<i>An Excessive Deficit Procedure based on financial statements?</i> Giovanna Dabbicco
	<i>Consolidation approaches for Local Authorities in EU Countries</i> Elisa Mori
Room 5	Session Title: Standardization of public sector accounting
	Chair: Francesco Bastida
	<i>Who are the agents of Public Sector Agenda setting?</i> Sabine Schuhrer
	<i>The Short-term Impact of modern accrual accounting systems: Cross-sectional evidence from Switzerland</i> Sandro Fuchs, Isabel Brusca, Andreas Bergmann and Iris Rauskala
	<i>A view of the Internationalization of Public Sector Standard through the Prism of Glocalization</i> Rachel F. Baskerville and Giuseppe Grossi