

PARALLEL SESSIONS PROGRAM
30 minutes per paper
(15min presentation + 5min discussant +
10min general audience)

Parallels - THURSDAY, June 8 - 14H -15H30 **3 PAPERS**

Session A1 - Chair: Anatoli Bourmistrov REFORM PROCESSES AND IPSAS	Session B1 - Chair: Margaret Greenwood AUDITING	Session C1 - Chair: Enrico Guarini BUDGETING	Session D1 - Chair: Yuri Biondi FINANCIAL MANAGEMENT	Session E1 - Chair: Francesca Manes Rossi SUSTAINABILITY REPORTING
<p>The recent reform of Spanish local governmental accounting: a critical perspective from local government accountants as internal users of budgeting and financial accounting information</p> <p><i>José Manuel Vela-Bargues, Vicente Montesinos Julve, Amparo Gimeno Ruiz and Rosa María Dasí González</i></p>	<p>The impact of Supreme Audit Institutions' performance audits on politics and the public debate: An empirical analysis of the case of Norway</p> <p><i>Åge Johnsen and Kristin Reichborn-Kjennerud</i></p>	<p>Past results and future paths for participatory budgeting: Reviewing practitioners and academics' contributions</p> <p><i>Luca Bartocci, Giuseppe Grossi and Sara Giovanna Mauro</i></p>	<p>Austerity funding and hospitals in deficit: is PFI termination the answer?</p> <p><i>Pam Stapleton, Mark Hellowell and Anne Stafford</i></p>	<p>Sustainability Reporting by Electric Utilities – A Minimalistic or comprehensive accountability practice?</p> <p><i>Dorothea Greiling, Sabine Schührer and Albert Anton Traxler</i></p>
<p>Brazil's experience in IPSAS implementation</p> <p><i>Raquel Luz de Lima and Diana Vaz de Lima</i></p>	<p>Indonesian and Russian governmental auditing systems: a comparative study</p> <p><i>Tatiana Antipova and Indrawati Yuhertiana</i></p>	<p>Traditionalist Culture and Decoupling (or “Duplicating”) in Participatory Budgeting: the Case Study Evidence from Two Indonesian Local Governments</p> <p><i>Kelum Jayasinghe, Pawan Adhikari, Simon Carmel and Ana Sopanah</i></p>	<p>Accounting and State environmental spending: evidence from Ukraine</p> <p><i>Olena Iafinovych, Nataliia Pohribna and Elena Dybtsyna</i></p>	<p>Sustainability reporting at large public sector entities in Russia</p> <p><i>Elena Zhurova</i></p>
<p>Comparing Accrual Levels on Local Government: A Case of Cities, Regencies and Province in South Sumatera, Indonesia</p> <p><i>Indra Bastian</i></p>	<p>Public Sector Auditing in Malta and Poland: a tale of the expected</p> <p><i>Josette Caruana and Magdalena Kowalczyk</i></p>	<p>Participatory Budgeting, Social Capital and Local democracy: Evidence from a Sri Lankan and Japanese Local Government</p> <p><i>Yuji Mori, Chamara Kuruppu, Pawan Adhikari, Dayananda Ambalangodage and Priyanga Perera</i></p>	<p>Alignment of financing and service delivery in Government Agencies</p> <p><i>Johan A.M. de Kruijf</i></p>	<p>Further uses of government accounting: the role of Public Sector Accounting for fiscal sustainability reporting</p> <p><i>Giovanna Dabbicco</i></p>

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Parallels - THURSDAY, June 8 - 16H -18H

4 PAPERS

Session A2 - Chair: Vicente Montesinos STANDARD-SETTING PROCESSES (INCLUDING EPSAS)	Session B2 - Chair: Anne Stafford USING ACCOUNTING INFORMATION	Session C2 - Chair: Hassan Ouda ACCRUAL ACCOUNTING	Session D2 - Chair: Giuseppe Grossi REFORM PROCESSES AND CONSOLIDATED ACCOUNTS	Session E2 - Kiyoshi Yamamoto REFORM PROCESSES AND IPSAS
A Need for Accountability in the future EPSAS Framework? <i>Bianca Dogge, Peter Lorson and Lasse Oulasvirta</i>	The roles of accounting in the changing relationship between central and local governments <i>Carmela Barbera and Ileana Steccolini</i>	The intellectual heritage(s) of public sector accounting research: Stepping back when going forward <i>Hans-Jürgen Bruns, Mark Christensen, Alan Pilkington</i>	Government executive agencies in the Netherlands : The rise and decline of businesslike instruments <i>Tjerk Budding</i>	Comparing Japanese and French governmental accounting system reforms <i>Nanae Soba</i>
The role of Institutional Entrepreneurs within the European EPSAS program: Evidence from the Italian case <i>Daniele Natalizi, Daniela Argento and Luca Bartocci</i>	The role of accounting information in decision making about controversial projects in public and non-profit sectors <i>Jan van Helden, Eugenio Caperchione and Anna Francesca Pattaro</i>	The Accrual World and the Conceptual Underpinnings of Public Sector Accounting <i>Sheila Ellwood</i>	Implementing the IPSAS for consolidated financial statements: comparing the Portuguese and Spanish Local Governments <i>Isabel Brusca, Patrícia Gomes and Maria José Fernandes</i>	Diffusion of Public Sector Accounting reforms in less developed countries: a comparative study of Nepal, Sri Lanka and Egypt <i>Chamara Kuruppu, Hassan Ouda, Pawan Adhikari and Dayananda Ambalangodage</i>
GPFS User Participation in the Process of Setting Public Sector Standards: An International Comparison <i>Linda A. Kidwell and Suzanne Lowensohn</i>	The Case and Empirical Analysis of Usefulness of Financial Information for Government Budgeting <i>Kohei Miyamoto</i>	Reviewing government accrual-based accounting from public finance and public governance studies <i>Takafumi Kanemura</i>	The Portuguese National Health Service and the implemented accounting standards: the problematic of consolidated financial statements <i>Delfina Gomes, Lídia Oliveira and Teresa Soares</i>	Adoption of the accounting standards from the convergence process to IPSAS: strategic responses of Brazilian states governments <i>Maiara Sasso and Patrícia Varela</i>
Data Collecting Systems: conducting the diffusion of fiscal and accrual-accounting reporting <i>André C B Aquino, Ricardo Lopes Cardoso and Bruno Mangualde</i>	The usefulness of accounting information as a key determinant of public sector accounting reform <i>Kateryna Kovalenko and Igor Lyutyy</i>			The role of pilot entities in the institutionalization of public sector accounting reforms <i>Sónia Nogueira, Susana Jorge, Nuno Ribeiro and Maria Antónia de Jesus</i>

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Parallels - FRIDAY 9 - 9H -10H30

3 PAPERS

Session A3 - Chair: Sandra Cohen	Session B3 - Chair: Jan van Helden	Session C3 - Chair: André Aquino	Session D3 - Chair: Dorothea Greiling	Session E3 - Chair: Delfina Gomes
IPSAS/EPAS	USING ACCOUNTING AND PERFORMANCE INFORMATION	ACCOUNTING AND REPORTING PRACTICES	AUDITING AND PERFORMANCE	PERFORMANCE
Adoption of IPSAS/EPAS and the usefulness of public sector accounting information: Do we need a new theoretical basis? <i>Andreas Bergmann</i>	Do users of financial information benefit from accounting and budgeting reforms? A qualitative evaluation of the benefits of accrual accounting and budgeting as experienced by two groups of key users in the city state of Hamburg <i>Kristin Wagner, Dennis Hilgers And Helge C. Brixner</i>	Comparison of the perception of overt and covert options in IPSAS financial statements by intergovernmental organizations <i>Berit Adam</i>	Austerity, audit, and accountability: new public management and the privatisation of local audit in England <i>Margaret Greenwood</i>	A new public performance management tool, placed between past and future waves <i>Cristina Nistor, Cristina Stefanescu, Andrei Crisan, Tudor Oprisor and George Cordos</i>
Does IPSAS implementation affect the level of democracy? <i>Marco Bisogno and Beatriz Cuadrado-Ballesteros</i>	Towards An Information Fit Theory Based On Accounting Information Matching Between Producers and Users <i>Hassan Ouda</i>	The level of online IC disclosure in Italian Universities and its determinants <i>Francesca Manes Rossi, Giuseppe Nicolò and Paolo Tartaglia Polcini</i>	Implementation mechanisms of financial and non-financial reforms for managing and measuring university performance <i>Evelyne Lande</i>	The use of performance information in the framework of local government administrative reforms in Estonia <i>Karina Kenk and Toomas Haldma</i>
Comparability: an achievable objective of IPSASs? <i>Giorgia Mattei, F.G. Grandis and S. Penati</i>	The use of information in performance management: experiences from Polish universities <i>Dorota Dobija, Wojciech Strzelczyk and Anna Górka</i>	More Appropriate Financial Statements for the Local Governments <i>Tatsuhiko Kato</i>	Towards Good Governance of Heritage Management Systems: Possible Role of Accounting <i>Nabiela Noaman, Johan Christiaens, Hassan Ouda and Dina El Mehelmy</i>	Searching and Accounting for Results <i>Rodney Dormer</i>

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Parallels - FRIDAY 9 - 11H -13H

4 PAPERS

Session A4 - Chair: Evelyne Lande ACCOUNTING AND BUDGETING	Session B4 - Chair: Tjerk Budding ACCOUNTING AND MANAGEMENT	Session C4 - Chair: Maria Antonia Jesus FINANCIAL SUSTAINABILITY	Session D4 - Patricia Gomes TRANSPARENCY AND ACCOUNTABILITY	Session E4- Chair: Mark Christensen UNIVERSITIES AND TEACHING PSA
Cash or accruals for budgeting? Analysis of the decision-making processes on budgeting modes for central government in four European countries <i>Jan van Helden and Christoph Reichard</i>	Accounting and Management in Public Sector Reform: A Comparative Study of Practices Based on Citizens' Surveys of Japan, Korea, New Zealand, Norway and the United Kingdom <i>Kiyoshi Yamamoto</i>	Financial sustainability and public debt management in central government <i>Yuri Biondi and Marion Boisseau</i>	"I no longer trust the numbers" – A study on citizens' reflections on local government financial statements in the light of transparency and distrust <i>Ellen Haustein, Peter Lorson and Christina Wigger</i>	The institutionalization of cost accounting in universities: a tool for management or for negotiation? <i>Isabel Brusca, Margarita Labrador and Jorge Olmo</i>
Public sector accounting and budgetary rules: closing the gap <i>Enrico Guarini, Anna Francesca Pattaro and Eugenio Caperchione</i>	The Effects of CFOs' style on Accounting Outcomes: an empirical investigation in Italian Municipalities <i>Mariafrancesca Sicilia and Eugenio Anessi Pessina</i>	The consequences of corruption on health care system performance: evidences from the Italian regions <i>Elisabetta Reginato, Isabella Fadda, Paola Paglietti and Aldo Pavan</i>	Service charters as a useful tool for integrated public sector reporting. The case of Spanish Municipalities <i>Rosa María Dasí González, Amparo Gimeno Ruiz, Vicente Montesinos Julve and José Manuel Vela-Bargues</i>	Are German higher education institutions prepared for EPSAS? - Public sector accounting education at German universities <i>Jens Heiling and Berit Adam</i>
Understanding the type and pace of organisational change in the Maltese budgetary framework <i>Lauren Ellul</i>	Public Management vs. Private Management in the Provision of Drinking Water: The Case of Spanish Municipalities <i>Ana-María Ríos, María-Dolores Guillamón, Bernardino Benito and Francisco Bastida</i>	Operating within the boundaries of legislation, accountability and personal agendas: A study on financial sustainability in Catalan municipalities <i>Sotirios Karatzimas and Carles Grifol Miquela</i>	Accounting information demands of State Aid Donors from a Human Rights Organization in Norway: Parallel Reporting Realities <i>Galina Goncharenko</i>	Palgrave Book collection - 30min
Budgeting reforms in Eastern European and former Soviet Union countries: a literature review <i>Veronika Vakulenko and Anatoli Bourmistrov</i>	State of play, barriers and perspectives to efficient public sector property management: evidence from Croatia and cross country comparison <i>Gorana Roje and Vesna Vašiček</i>		Assessing Dutch Governmental Accountability by Means of the Open Budget Index <i>Bram Faber and Tjerk Budding</i>	DiEPSAm (Erasmus+ Project) - 30min