

Parallel Session					
2023/6/29	Room A	Room B	Room C	Room D	Room E
<b>First session[90min]</b> <b>11:30-13:00</b>	<b>Session Chair: Kenji Shiba (Kansai University)</b>	<b>Session Chair: Eugenio Caperchione(Modena University)</b>	<b>Session Chair: Aiko Sekine (Waseda University)</b>	<b>Session Chair: Kiyoshi Yamamoto (The University of Tokyo)</b>	<b>Session Chair: Tomomi Takada (Kobe University)</b>
issue	Financial Reporting 1	Sustainability	Climate Change	Accountability	Performance Measurement/Management
	<b>Ekaterina Svetlova (University of Twente), Silvia Pazzi (University of York) and Tjerk Budding (Vrije Universiteit Amsterdam)</b>  <i>Risk Reporting in the Central Government: Assessment of The Current Practice in The UK and The Netherlands</i>	<b>Lourdes Torres (University of Zaragoza), Lara Ripoll (University of Zaragoza), Vicente Pina (University of Zaragoza) and Patricia Bachiller (University of Zaragoza)</b>  <i>Sustainability Reporting for Robust Governance and Accountability in Times of Crises. A Delphi Study on Local Owned Enterprise Preparers' View</i>	<b>Dimu Ehalaiyea (Massey University), Olayinka Moses (Victoria University of Wellington), Fawzi Laswad (Massey University) and Nives Botica Redmayne (Massey University)</b>  <i>Local Government Enterprises Climate Action: An Exploration of New Zealand Container Seaports Climate-related Disclosure Practices</i>	<b>Michele Andreus (University of Trento), Carla Antonini (Universidad Autonoma de Madrid), Ericka Costa (University of Trento) and Caterina Pesci (University of Trento)</b>  <i>Exploring The Differential Stakeholders' Influence in The Process of Health Research and Innovation Accountability</i>	<b>Christos Begkos (University of Manchester) and Katerina Antonopoulou (University of Liverpool)</b>  <i>Reconciling Cost and Quality: Value Justifications in Care Redesign</i>
	<b>Sheila Ellwood (Bristol University) and Rhoda Brown (Nottingham Trent University)</b>  <i>Nested Ambiguity in Public Sector Financial Reporting Is Democratic Financial Accountability An Essentially Contested Concept?</i>	<b>Silvia Iacuzzi (University of Udine), Paolo Fedele (University of Udine), Andrea Garlatti (University of Udine), Irina Dokalskaya (University of Udine) and Elisabetta Pericolo (University of Udine)</b>  <i>Integrated Reporting and Digitalization: Promoting Publicness and Accountability in Public Sector Accounting?</i>	<b>Bedanand Upadhaya (University of Essex), Chaminda Wijethilake (University of Essex), Pawan Adhikari (University of Essex), Thankom Arun (University of Essex) and Kelum Jayasinghe (Sheffield University Management School)</b>  <i>The Role of Governmental Financial Resilience in Enabling Climate Change Budgeting Policies: Evidence from India.</i>	<b>Patricia Siqueira Varela (University of São Paulo), Helen Cristina Silva Oliveira (University of São Paulo) and Mara Jane Contrera Malacrida (University of São Paulo)</b>  <i>Effectiveness of Management Contract and Efficiency of General Hospitals Administered by Social Health Organizations: An Analysis in The State of São Paulo - Brazil</i>	<b>Paolo Rondo-Brovetto (University of Klagenfurt)</b>  <i>Public Accountability and Crises Preparedness: A Discussion of Possible Administrative Arrangements in Light of An Analysis of The Role and Effect of Public Performance Management Systems within Governmental Accounting.</i>
	<b>Indrawati Yuhertiana (Universitas Pembangunan Nasional)</b>  <i>Environmental, Social and Governance Reporting and Citizen Engagement: A Case Study of Neighborhood Unity in Surabaya, Indonesia</i>	<b>Igor Khodachek (Nord University Business School) and Ådne Bach Moholt (Nord University Business School)</b>  <i>Local Governments' Sustainability Reporting and Public Acceptance of Green Energy Transition Projects – A View from The Norwegian High North</i>	<b>Ananya Chakrovorty (Nord university) and Elena Dybtsyna (Nord university)</b>  <i>Circular Economy Policies and Practices - Wicked Problems for Public Management?</i>	<b>Radiah Othman (Massey University) and Rashid Ameer (IPU New Zealand)</b>  <i>Who Matters Most? An Insight into PG's Stakeholder Priorities</i>	<b>Makoto Kuroki (Yokohama City University) and Kazumi Kimori (Yokohama City University)</b>  <i>Governmental Contracts and Classification Shifting Using The "Corporate" Segment in Social Welfare Corporation</i>
<b>Second session[90min]</b> <b>14:00-15:30</b>	<b>Session Chair: Susana MF Jorge (University of Coimbra)</b>	<b>Session Chair: Lourdes Torres(University of Zaragoza)</b>	<b>Session Chair: Nobuo Azuma (Board of Audit of Japan)</b>	<b>Session Chair: Anatoli Boumistrov(Nord University Business School)</b>	<b>Session Chair: Tjerk Budding(Vrije Universiteit Amsterdam)</b>
issue	Budgeting	Participation	Public Audit	Pandemic/Crisis	Smart City
	<b>Anatoli Boumistrov (Nord University), Katarina Kaarboe (Norwegian School of Economics) and Bjarte Bognes (Bogness Advisory)</b>  <i>Beyond Budgeting in The Public Sector: "Unrealized Potential" or "Mission Impossible"?"</i>	<b>Vijitha Gunarathna (University of Ruhuna), Chmara Kuruppu (University of South-Eastern Norway) and Hilary Silva (University of Sri Jayewardenepura)</b>  <i>Elite Capture and Control in The Process of Participatory Budgeting: Evidence from a Sri Lankan Municipality</i>	<b>Danny Chow (Maynooth University), Chris Humphrey (University of Manchester) and Jodie Moll (Queensland University of Technology)</b>  <i>The Role of Audit Reporting in Sustaining The Memory and Premise for Government Accounting Reforms: The Case of the UK's Whole of Government Accounts</i>	<b>Anne Stafford (University of Manchester)</b>  <i>Counter Accounting and Counter Accountability: A Post Covid-19 Study of England's Hospital Infrastructure Crisis</i>	<b>Evgenii Aleksandrov (Nord University Business School), Petri Ahokangas (Oulu University), Sari Hirvonen-Kantola (Oulu University) and Alexandra Middleton (Oulu University)</b>  <i>Quantifying Collaborative Thinking for Smart City</i>
	<b>Rashid Ameer (IPU New Zealand) and Radiah Othman(Massey University)</b>  <i>Wellbeing as the North Star: New Zealand's People-Centered Approach to SDGs</i>	<b>Magdalena Kowalczyk (Essex Business School), Pawan Adhikari (Essex Business School), Shahadat Khandakar (Essex Business School) and Muhammad Junaid Ashraf (Essex Business School)</b>  <i>Participatory Budgeting and Democratic Rehearsal: Examples of Two Polish Local Governments</i>	<b>Keiko Ishikawa (Nihon University), Makoto Kuroki(Yokohama City University), Toru Sato (Japan Productivity Center), Yuki Tanaka (Hosei University) and Kiyoshi Yamamoto (The University of Tokyo)</b>  <i>Accounting Errors and Digital Transformation for Internal Control in Local Governments</i>	<b>Dennis de Widt (Cardiff University), Warren Maroun (University of the Witwatersrand) and Jill Atkins (Cardiff University)</b>  <i>Investigating Audit and Governance Crises at a State-Owned Enterprise: The Case of South African Airways</i>	<b>Khodachek Igor (Nord University Business School), Aleksandrov Evgenii (Nord University Business School), Nazarova Nadezda (Nord University Business School) and Giuseppe Grossi (Nord University Business School)</b>  <i>Standardization of Smart Cities in The Bureaucratic</i>
	<b>Vesna Vašiček (University of Zagreb), Nives Botica Redmayne (Massey Business School) and Ivana Pakković (University of Zagreb)</b>  <i>The Role of Public Sector Accountants in Nonfinancial Reporting</i>	<b>Evgenii Aleksandrov (Nord University Business School), Bohdan Dorosh (National University of Life and Environmental Sciences of Ukraine) and Veronika Vakulenko (Nord University Business School)</b>  <i>Street-level Bureaucracy for Participatory Governance? The Case Study of Participatory Budgeting in Ukraine</i>	<b>Lin Kuangda (Audit Research Institute, National Audit Office of the People's Republic of China)</b>  <i>What Are The Future Roles and Practices of Public Sector Accounting, Auditing and Accountability?---- Foreign-related Audit from The Perspective of Principal-agent Theory</i>	<b>Irwan Taufiq Ritonga (Uversitas Gadjah Mada) and Vogy Gautama Buanaputra (Uversitas Gadjah Mada)</b>  <i>Re-budgeting Local Government Budgets to Handle The COVID-19 Pandemic: Indonesia's Experience</i>	
<b>Third session[90min]</b> <b>16:00-17:30</b>	<b>Session Chair: Riccardo Mussari(University of Siena)</b>	<b>Session Chair: Pawan Adhikari(Essex Business School)</b>	<b>Session Chair: Akira Omori(Yokohama National University)</b>	<b>Session Chair: Tadashi Sekikawa (The Japanese Institute of Certified Public Accountants)</b>	<b>Session Chair: Nives Botica Redmayne (Massey University)</b>
issue	Accounting Standard	Use of Information	Public Management	Standard Setting	Financial Reporting 2
	<b>Zubir Azhar (Universiti Sains Malaysia), K. Kishan (Universiti Sains Malaysia) and Ervina Alfian (University of Malaya)</b>  <i>Antagonism and Ambivalence towards MPSAS Adoption: A Case of Two Malaysian</i>	<b>Kiyoshi Yamamoto (The University of Tokyo)</b>  <i>Understandability of Government Financial Reporting and Its Impact on Democratic Participation</i>	<b>Sotrios Karatzimas(Athens University of Economics and Business)</b>  <i>Smart Cities Against Climate Change: Actions, Performance and Reporting Practices</i>	<b>Raiii Pollanen (Carleton University) and Danny Chow (Maynooth University)</b>  <i>Understanding The Delegation of Standard-setting in A Public Sector Context: The Case of Public Sector Accounting Board's Entity Level Reporting Project (2009- 2014) in Canada</i>	<b>André Mol (Vrije Universiteit Amsterdam), Vera van Schie (Vrije Universiteit Amsterdam) and Tjerk Budding (Vrije Universiteit Amsterdam)</b>  <i>A Structured Literature Reviews (SLR) on Sustainability Reporting by Local Governments</i>
	<b>Eric Kwaku Attefah (University of Aveiro), Augusta Ferreira (University of Aveiro) and Patricia Gomes(IPCA)</b>  <i>The Level of Compliance to The Accrual-based IPSAS: Evidence in The Local Government of Ghana</i>	<b>Susana Jorge (University of Coimbra), Patricia Gomes (Polytechnic Institute of Cávado), Liliama Pimentel (University of Coimbra), Lara Baião (University of Coimbra) and Sónia Nogueira (Instituto Politécnico de Bragança)</b>  <i>Measuring The Use of Financial Information by Politicians in The Local Government</i>	<b>Sandro Fuchs (Zurich University)</b>  <i>The Accounting Complex Revisited Leading Accounting System Innovation in The 21st Century</i>	<b>Eugenio Caperchione (Modena and Reggio Emilia University)</b>  <i>Standard Setting in The Public Sector: Is There A Best Model? Some Elements of A Research Programme</i>	<b>Sung-Jin Park (Korea Institute of Public Finance, Government Accounting and Finance Statistics Center)</b>  <i>Do We Need Really Public Sector-Specific Sustainability Reporting Standards?</i>
	<b>ANDERNACK Isabelle (Burgundy School of Business and Paris Sorbonne Business School)</b>  <i>Discursive Strategies of International Organizations in Search of Legitimacy vis-à-vis Donors: Lessons of UNESCO in Its IPSAS Financial Statements over Eleven Years</i>	<b>Ayako Sato (Toayama University of International Studies)</b>  <i>Utilization of Financial Information at The Local Council</i>	<b>Luca Bartocci (University of Perugia), Giuseppe Grossi (Kristianstad University and Nord University) and Eugenio Anessi-Pessina (Catholic University of Milan)</b>  <i>From Participatory Budgeting to Participatory Thinking: An Analysis of The First and Longest-living European Experience of Participatory Budgeting</i>	<b>Jennifer Emsfors (Lund University and Kristianstad University)</b>  <i>IPSAS Accounting and Financial Reporting and The EU Agencies – A Perspective on Usefulness "Can Financial Reporting Be Useful without Being Used or Does It Have to Be Used to Be Useful?"</i>	<b>Rui Salato (University of Aveiro), Patricia Gomes (Polytechnic Institute of Cávado and Ave) and Carlos Ferreira (University of Aveiro)</b>  <i>Transition to Accrual Accounting in The Public Sector of Mozambique: The Perception of Accounting Professionals</i>
<b>2023/6/30</b>	<b>Room A</b>	<b>Room B</b>	<b>Room C</b>	<b>Room D</b>	
<b>Fourth session[120min]</b> <b>9:00-11:00</b>	<b>Session Chair: Giuseppe Grossi(Nord University)</b>	<b>Session Chair: Vicente Pina (University of Zaragoza.)</b>	<b>Session Chair: Sheila Ellwood (Bristol University)</b>	<b>Session Chair: Anne Stafford (University of Manchester)</b>	
issue	Democracy	Use/Accountability	Costing and Assets	Management	
	<b>Veronika Vakulenko (Nord University), Hans-Jürgen Bruns (Leibniz University Hannover) and Giuseppe Grossi (Kristianstad University and Nord University)</b>  <i>Accounting for Democracy' in Coping with The Challenges of The Russo-Ukrainian Wartime</i>	<b>Linda Kidwell (Nova Southeastern University), Suzanne Lowensohn (The University of Vermont) and Walter Moore (Nova Southeastern University)</b>  <i>The State of ESG Reporting in U.S. Municipalities</i>	<b>Alena Nelaeva (Nord University Business School) and Olga Iermolenko (Nord University Business School)</b>  <i>Participatory Evaluation of Cultural Mega-projects? A Case of the European Capitals of Culture</i>	<b>Maji Rhee (Waseda University School of International Liberal Studies)</b>  <i>Transfer Pricing Strategies in the Oil and Gas Industry in Japan and Korea</i>	
	<b>Peter Lorson (University Rostock) and Ellen Hausteijn (University Rostock)</b>  <i>Educating for Public Sector Accountability and Democracy: Critical Reflections on Coping with Complexity from A University Perspective</i>	<b>Riccardo Mussari (University of Siena), Daniela Sorrentino (University of Siena), Pasquale Ruggiero (University of Siena)</b>  <i>Public Administrations' Net Assets: A Pragmatist Perspective on its Valuation Process</i>	<b>Rida Perwita Sari (Universitas Pembangunan Nasional "Veteran" Jawa Timur), Indra Bastian (Gadjah Mada University) and Dian Anita Nuswantara (Universitas Negeri Surabaya)</b>  <i>Do Economic Actors Drive Economic Growth? A Flow Funds Accounting Approach?</i>	<b>Javier Cifuentes-Faura, Bernardino Benito, María-Dolores Guillamón and Ana-Maria Rios (University of Murcia)</b>  <i>The Relationship between Culture and Sustainable Development Goal Compliance at The Municipal Level</i>	
	<b>Dalia Alazeh (University of the West of Scotland) and Shahzad Uddin (University of the West of Scotland)</b>  <i>The Recontextualisation of New Public Financial Management in Liberal Peacebuilding</i>	<b>Sónia P. Nogueira (Instituto Politécnico de Bragança), Susana Jorge (University of Coimbra) and Willian Batista Oliveira (Instituto Politécnico de Bragança)</b>  <i>Resarch Map about The Use of Public Sector Financial and Non-Financial Information by Politicians</i>	<b>Marek Mardo (Estonian Military Academy), Toomas Haldma (Tartu University and Nord University) and Jaan Murumets (Estonian Military Academy)</b>  <i>Integrated Life Cycle Costing Model in Defence Acquisition Platforms for Small Countries</i>	<b>Gorana Roje (Ministry of Physical planning, Construction and State Assets, Croatia &amp; CEF - Center of Excellence in Finance), Eugenio Anessi-Pessina (Università Cattolica) and Nives Botica Redmayne (Massey University)</b>  <i>Information Needs for Fixed-asset Management in The Public Sector: An Exploratory Analysis in South-Eastern Europe</i>	
		<b>Giovanna Dabbicco (University of Malta) and Josette Caruana (University of Malta)</b>  <i>The Practical Role of Accounting for Sustainable Development Goals: To Satisfy Social and Moral Obligations</i>			

30min per report

hybrid

The order of rooms and presentations has changed.

Newly listed presentation.