Dear Colleague,

We are pleased to invite you to submit a paper to the Spring Workshop organised by the EGPA Permanent Study Group XII “Public Sector Financial Management”, to be held in Lisbon, Portugal, in May 8-9, 2014.

The overall objective of the Study Group is to provide a forum whereby scholars and practitioners can present, discuss and debate their research, findings and thinking about the relevance and the usefulness of international public sector accounting standards in the context of Public Administration, as well as to highlight and compare experiences of European and non-European countries adopting IPSASs.

The Study Group intends to critically explore the changing process and to forecast future development of IPSASB’s Standards and Framework in order to define both their theoretical structure and practical implementation.

Additionally, the Study Group aims to create a network of close collaboration among its participants. Therefore it is convening twice a year. The next meetings will occur in May 2014 (Lisbon) and in September 10-12, 2014, during the EGPA Annual Conference, in Speyer, Germany (http://egpa-conference2014.org/).

The proposed theme for the Lisbon workshop will be:

**New challenges for public sector accounting:**

**IPSASs, Budgetary Reporting and National Accounts**

Nowadays an important debate exists within the EU about the adoption or adaptation of IPSASs (namely through European Public Sector Accounting Standards – EPSASs) by EU member-States in order to get high-quality financial reporting by governments. Given that the macroeconomic accounting information (National Accounts – NA), whose outputs are used to control and assess the Maastricht Treaty criteria, is derived from microeconomic accounting (Governmental Accounting – GA), good quality reporting systems for accounting at micro level are demanded to assure debt and deficit data at accruals-based macro-accounting level.

This debate also requests a harmonised micro-accounting system to obtain more transparency and quality in GA across the EU member-States so that governmental accounts are more reliable and trustable to investors in capital markets, and macroeconomic aggregates reported by these countries may be comparable and accurate. Nevertheless, one remaining question is whether the IPSASs approach, covering financial reporting systems, is the most suitable to avoid problems of deficit and debt reporting, considering that information to NA is obtained from the micro budgetary accounting systems, mainly cash-based, hence requiring for adjustments when translating data from micro into macro accounting. Therefore, comparability and accuracy problems remain regarding reporting within NA framework.
This is particularly relevant in the current context of financial crisis, when a government does not accomplish the deficit and debt levels under the EU fiscal surveillance requirements, questioning the quality of those ratios reported based on NA data.

The relationship between governmental accounting, budgetary reporting and NA is also an important concern worldwide, outside the EU context, given that supranational communities and entities (e.g. OECD, IMF, …), as well as donor agencies, often assess governments’ performance on the basis of their National Accounts, prepared under the SNA2008 framework and following an accrual basis regime. Adding to this issue is the fact that many developing countries apply the cash-based IPSAS, so again adjustments when translating data from micro into macro accounting are required, raising questions about the reliability of the information finally reported.

Some of the issues to be discussed might be, among others:

- IPSASs and governmental financial reporting harmonisation
- The role of IPSASs in Public Financial Management (PFM)
- Budgetary reporting cash-based and National Accounts accrual-based – do IPSASs lead to convergence or alignment?
- High quality information reporting and micro-macro link: are IPSASs a reconciliation mechanism?
- IPSASs, management accounting and performance measurement reporting
- IPSASs and public sector accounting harmonisation across European Union member-States

Papers that fall within the general scope of public sector accounting and the implications of IPSASs are also welcome.

The call for papers encompasses research works under both the financial and the management accounting paradigms through all theoretical perspectives and research methods.

Papers will be accepted for presentation upon the abstract. All abstracts (or full papers) will undergo a double blind review process and accepted papers will be distributed among conference participants.

The workshop is also open to participants not presenting a paper.

**Participation Fees**

The fee is €100 for registration before 15th April and €150 for late registration (after 15th April)

**Key dates**

Abstract submission deadline: **February 15, 2014**  
Acceptance notification to authors: **March 1, 2014**  
Registration: **April 15, 2014**  
Full paper submission: **April 15, 2014**.

**Abstract guidelines**
Abstracts should be up to 800 words long. They should include:

- purpose of the paper,
- research methodology,
- main findings and implications.

Personal data, academic position, affiliation, scientific area, postal address and e-mail contact must be written in a different page.

**Paper guidelines**

The paper must consist of 20 pages **maximum** (any page of 2.200 characters, spaces included, Times New Roman, text 12 and notes 10), including notes, diagrams, tables and bibliography. Either complete works or researches in progress will be accepted as long as the aims of the researches, the methodology and the actual or expected results are clearly showed.

**Journal Special Issue**

A special issue of *International Journal of Public Administration* will be published, gathering a symposium of 8 to10 selected papers of the workshop and due to come out by the end of 2014.

Papers to be considered for the symposium should be submitted to EGPALisbon2014@iscte.pt by **July 31, 2014**, following the journal guidelines, taking 20 pages (double spaced) as size limit of manuscript.


**General information**

For more information on the workshop, please contact

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For more information about the Permanent Research Group, please visit ([http://www.iias-iisa.org/egpa/groups/permanent-study-groups/psg-xii-public-sector-financial-management/](http://www.iias-iisa.org/egpa/groups/permanent-study-groups/psg-xii-public-sector-financial-management/)) or join the group on LinkedIn


For more information please go to the **Workshop website**


The Workshop organizers (also on behalf of the Study Group co-chairs),

Maria Antónia Jesus

Susana Jorge