

Conference Agenda

Session Overview

Date: Wednesday, 20/Jan/2021

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| 9:00am - 9:15am | <p>EGPA Virtual Workshop 1/1: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders - Welcome Chair: Prof. Sandra COHEN, Athens University of Economics and Business Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Zoom Link</p> |
| 9:15am - 9:30am | <p>EGPA Virtual Workshop 1/2: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders - Co-chairs Presentation and Messages Chair: Prof. Sandra COHEN, Athens University of Economics and Business Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences</p> |
| 9:30am - 10:15am | <p>EGPA Virtual Workshop 1/3: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders - Keynote Speech 1 Chair: Prof. Sandra COHEN, Athens University of Economics and Business Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Keynote Speaker 1 Ileana STECCOLINI, Professor of Accounting at Essex Business School <i>"Publicness as pluralism: reflecting on the scope of accounting (studies)"</i> Zoom Link</p> |
| 10:15am - 10:30am | <p>EGPA Virtual Workshop 1/4: Coffee Break</p> |
| 10:30am - 12:00pm | <p>EGPA Virtual Workshop 1/5: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders - Session 1 A : Participatory budgeting /Citizens involvement Chair: Prof. Eugenio CAPERCHIONE, Modena and Reggio Emilia University Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Zoom Link</p> <p>10:30am - 11:00am Re-establishing the trust between the government and citizens through Participatory Budget. The Italian state of the art Giorgia MATTEI¹, Fabio Giulio GRANDIS², Valentina SANTOLAMAZZA³ 1: DEPARTMENT OF BUSINESS STUDIES - ROMA TRE UNIVERSITY, Italy; 2: DEPARTMENT OF BUSINESS STUDIES - ROMA TRE UNIVERSITY, Italy; 3: DEPARTMENT OF BUSINESS STUDIES - ROMA TRE UNIVERSITY, Italy <i>Discussant: Alessandro GIOSI</i> (University of Lumsa)</p> <p>11:00am - 11:30am Citizen-centred design of Participatory Budgeting: What can public administrations learn? Hans-Henning Schult¹, Gabrielė Burbulytė-Tsiskarishvili², Jaroslav Dvorak², Ellen Haustein¹, Kaisa Kurkela³, Peter C. Lorson¹, Lotta-Maria Sinervo³, Dmitrii Trutnev⁴, Ulla Kotonen⁵ 1: University of Rostock/Germany, Chair for Accounting, Management Control and Auditing; 2: Klaipeda University/Lithuania, Department of Public Administration and Political Sciences; 3: Tampere University/Finland, Faculty of Management and Business (MAB); 4: ITMO University/Russia, eGovernance Center; 5: Lahti University of Applied Sciences/Finland, Faculty of Business and Hospitality Management <i>Discussant: Giorgia MATTEI</i> (DEPARTMENT OF BUSINESS STUDIES - ROMA TRE UNIVERSITY)</p> <p>11:30am - 12:00pm How Communication Processes enhance Stakeholder Engagement policies Paola ZIRILLI, Alessandro Giosi Lumsa University, Italy <i>Discussant: Hans-Henning SCHULT</i> (Universität Rostock)</p> |
| 12:00pm - 12:15pm | <p>EGPA Virtual Workshop 1/6: Coffee Break Zoom Link</p> |
| 12:15pm - 1:30pm | <p>EGPA Virtual Workshop 1/7: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders 2 A : Financial Management and Reporting Chair: Prof. Isabel BRUSCA, University of Zaragoza Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Zoom Link</p> <p>12:15pm - 12:45pm The relationship between the internal audit effectiveness and the performance of local authorities in Israel Anna USTER¹, Dana Vashdi² 1: The Max Stern Yezreel Valley College; 2: University of Haifa <i>Discussant: Giuseppe NICOLO</i> (University of Salerno)</p> <p>12:45pm - 1:15pm</p> |

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| | <p>New patterns in sustainability reporting at universities: evidence from websites of Italian Public universities Giuseppe NICOLÒ¹, Natalia Aversano¹, Giuseppe Sannino², Paolo Tartaglia Polcini¹ 1: University of Salerno, Italy; 2: University of Campania Luigi Vanvitelli, Italy <i>Discussant:</i> Anna USTER (The Max Stern Academic College Of Emek Yezreel)</p> <hr/> <p>1:15pm - 1:30pm Message of the EGPA President Jean-Michel EYMERI-DOUZANS Science Po Toulouse 2, France</p> |
| <p>1:30pm - 2:30pm</p> | <p>EGPA Virtual Workshop 1/8: Lunch</p> |
| <p>2:30pm - 4:00pm</p> | <p>EGPA Virtual Workshop 1/9: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders 3 A - Earning management and Digital transformation Chair: Dr. Sotirios KARATZIMAS, Neapolis University Pafos Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Zoom Link</p> <hr/> <p>2:30pm - 3:00pm An accrual-based story about earnings management in the Greek state-owned hospitals Ioanna MALKOGIANNI¹, Sandra COHEN² 1: International Hellenic University, Greece; 2: Athens University of Economics and Business <i>Discussant:</i> Anna Francesca PATTARO (University of Modena and Reggio Emilia)</p> <hr/> <p>3:00pm - 3:30pm Earnings Management in public-sector organisations: a structured literature review Marco BISOGNO¹, Pierre DONATELLA² 1: University of Salerno, Italy; 2: University of Gothenburg,, Sweden <i>Discussant:</i> Ioanna MALKOGIANNI (International Hellenic University)</p> <hr/> <p>3:30pm - 4:00pm Digital transformation of Public Sector accounting. How do preconditions to Accounting Information use and usage itself by politicians change? Davide Eltrudis², Anna Francesca Pattaro¹, Eugenio Caperchione¹ 1: University of Modena and Reggio Emilia, Italy; 2: University of Cagliari <i>Discussant:</i> Marco BISOGNO (University of Salerno)</p> |

Date: Thursday, 21/Jan/2021

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| 9:30am - 11:00am | <p>EGPA Virtual Workshop 2/1: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders 4 A - EPSAS/IPSAS and Public Sector Accounting Education Chair: Prof. Francesca MANES ROSSI, University of Napoli Federico II Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Zoom Link</p> <p>9:30am - 10:00am The principle of prudence in public sector accounting - A comparative analysis of cautious and asymmetrical prudence based on IPSAS and German Standards of Governmental Accrual Accounting in the context of EPSAS Berit ADAM¹, Jens Heiling², Tim Meglitsch³ 1: Berlin School of Economics and Law, Germany; 2: Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft; 3: Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft <i>Discussant:</i> Caroline AGGESTAM PONTOPIIDAN (Copenhagen Business School)</p> <p>10:00am - 10:30am Public sector accounting education: A structured literature review Sotirios KARATZIMAS¹, Caroline AGGESTAM-PONTOPIIDAN², Jens HEILING³ 1: Neapolis University Pafos, Cyprus; 2: Copenhagen Business School, Denmark; 3: Ernst & Young, Germany <i>Discussant:</i> Vesna VAŠIČEK (University of Zagreb, Faculty of Economics and Business)</p> <p>10:30am - 11:00am ON PUBLIC SECTOR ACCOUNTING AND IPSAS/EPAS APPLICATION PERSPECTIVES IN SOUTH EAST EUROPEAN COUNTRIES Vesna VAŠIČEK¹, Davor VAŠIČEK², Ivana PAJKOVIĆ³ 1: University of Zagreb, Faculty of Economics and Business, Croatia; 2: University of Rijeka, Faculty of Economics and Business, Croatia; 3: University of Zagreb, Faculty of Economics and Business, Croatia <i>Discussant:</i> Jens HEILING (EY)</p> |
| 11:00am - 11:15am | <p>EGPA Virtual Workshop 2/2: Coffee Break</p> |
| 11:15am - 12:00pm | <p>EGPA Virtual Workshop 2/3: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders - Keynote Speech 2 Chair: Prof. Sandra COHEN, Athens University of Economics and Business Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Keynote Speaker 2 : Ian CARRUTHERS, Chair of the International Public Sector Accounting Standards Board (IPSASB) Strengthening PFM globally: IPSASB helping address the COVID-19 challenges? Zoom Link</p> |
| 12:00pm - 1:30pm | <p>EGPA Virtual Workshop 2/4: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders - 5 A - Accounting for citizens Chair: Prof. Marco BISOGNO, University of Salerno Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Zoom Link</p> <p>Government accounting literacy as an attribute of smart citizenship Sotirios KARATZIMAS Neapolis University Pafos, Cyprus <i>Discussant:</i> Abraham Sietze Carolus FABER (Vrije Universiteit Amsterdam)</p> <p>Accounting information presented with infographics: Does it work for non-accounting literates? Cross country evidence Sandra COHEN¹, Xenia MAMAKOU¹, Isabel BRUSCA², Francesca MANES ROSSI³ 1: Athens University of Economics and Business, Greece; 2: University of Zaragoza, Spain; 3: University of Naples, Federico II, Italy <i>Discussant:</i> Sotirios KARATZIMAS (Neapolis University Pafos)</p> <p>How Do Users Experience Online Municipal Annual Reports? An Experimental Study of User- Relevance, Findability, and Usability in Public Sector Reporting Abraham Sietze Carolus FABER, Tjerk BUDDING Vrije Universiteit Amsterdam, Netherlands, The <i>Discussant:</i> Isabel BRUSCA (University of Zaragoza)</p> |
| 1:30pm - 2:30pm | <p>EGPA Virtual Workshop 2/5: Lunch</p> |

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| <p>2:30pm - 3:30pm</p> | <p>EGPA Virtual Workshop 2/6: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders - 6 A - Public Sector Accounting Implementation : International Experience Chair: Prof. Sandra COHEN, Athens University of Economics and Business Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Zoom Link</p> <hr/> <p>Assessing the Practice of Accrual Accounting on Accountably and Financial Performance in Local Governments of Cameroon. Susana Yene AWASOM, Fossung Micheal University of Buea, Cameroon <i>Discussant:</i> Gorana ROJE (The Ministry of Physical Planning, Construction and State Assets)</p> <hr/> <p>The role of accounting and asset management legislative and strategic planning frameworks in assuring better public management decision making: some evidence from SEE countries Gorana ROJE¹, Nives BOTICA REDMAYNE², Davor VAŠIČEK³ 1: The Ministry of Physical planning, Construction and State Assets, Croatia; 2: Massey University, New Zealand; 3: Faculty of Economics and Business, Rijeka, Croatia <i>Discussant:</i> Susana Yene AWASOM (University of Buea)</p> |
| <p>3:30pm - 4:00pm</p> | <p>EGPA Virtual Workshop 2/7: Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders - CLOSING REMARKS Chair: Prof. Sandra COHEN, Athens University of Economics and Business Moderator: Dr. Fabienne MARON, International Institute of Administrative Sciences Zoom Link</p> |