Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders

Virtual Workshop – 20-21 January 2021

Welcome

Sandra Cohen - Francesca Manes Rossi - Isabel Brusca - Eugenio Caperchione - Sotirios Karatzimas - Marco Bisogno

Members of the Scientific Committee and Chairs
Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders

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Introduction

Francesca Manes Rossi
Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders

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Keynote Speaker I
Ileana STECCOLINI
Professor of Accounting at Essex Business School
Publicness as pluralism: reflecting on the scope of accounting (studies)
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Virtual Workshop - Session 1 A : Participatory budgeting /Citizens involvement

Re-establishing the trust between the government and citizens through Participatory Budget. The Italian state of the art
Giorgia Mattei, Fabio Giulio Grandis, Valentina Santolamazza

Citizen-centred design of Participatory Budgeting: What can public administrations learn?
Hans-Henning Schult, Gabrielė Burbulytė-Tsiskarishvili, Jaroslav Dvorak, Ellen Haustein, Kaisa Kurkela, Peter C. Lorson, Lotta-Maria Sinervo, Dmitri Trutnev, Ulla Kotonen

How Communication Processes enhance Stakeholder Engagement policies
Paola Zirilli, Alessandro Giosi

Prof Dr Eugenio Caperchione
Modena and Reggio Emilia University
Italy - Chair

Dr Fabienne Maron
IIAS - EGPA
Belgium, Moderator

20 January 2021
10:30am - 12:00pm CET
UTC+1
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Virtual Workshop - Session 2 A: Financial Management and Reporting

The relationship between the internal audit effectiveness and the performance of local authorities in Israel
Anna Uster, Dana Vashdi

New patterns in sustainability reporting at universities: evidence from websites of Italian Public universities
Giuseppe Nicolò, Natalia Aversano, Giuseppe Sannino, Paolo Tartaglia Polcini

Message from EGPA President
Jean-Michel Eymeri-Douzans

Prof Dr Isabel Brusca
University of Zaragoza
Spain - Chair

Dr Fabienne Maron
IIAS - EGPA
Belgium, Moderator
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Lunch Break

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Virtual Workshop - Session 3 A - Earning management and Digital transformation

An accrual-based story about earnings management in the Greek state-owned hospitals
Ioanna Malkogianni, Sandra Cohen

Earnings Management in public-sector organisations: a structured literature review
Marco Bisogno, Pierre Donatella

Digital transformation of Public Sector accounting. How do preconditions to Accounting Information use and usage itself by politicians change?
Davide Eltrudis, Anna Francesca Pattaro, Eugenio Caperchione

Dr. Sotirios Karatzimas
Neapolis University
Pafos Cyprus - Chair

Dr. Fabienne Maron
IIAS - EGPA
Belgium, Moderator
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Virtual Workshop - Session 4 A - EPSAS/IPSAS and Public Sector Accounting Education

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 Adam, Jens Heiling, Tim Meglitsch

Public sector accounting education: A structured literature review
Sotirios Karatzimas, Caroline Aggestam-Pontoppidan, Jens Heiling

On Public Sector Accounting and IPSAS/EPSAS Application Perspectives in South East European Countries
Vesna Vašiček, Davor Vašiček, Ivana Pajković
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Keynote Speaker II
Ian CARRUTHERS
Chair of the International Public Sector Accounting Standards Board (IPSASB)

Strengthening PFM globally: IPSASB helping address the COVID-19 challenges?

Prof Dr Sandra Cohen
Athens University of Economics and Business, Greece - Chair

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Coffee Break

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Virtual Workshop - Session 5 A - Accounting for citizens

Government accounting literacy as an attribute of smart citizenship
Sotirios Karatzimas

Accounting information presented with infographics: Does it work for non-accounting literates? Cross country evidence
Sandra Cohen, Xenia Mamakou, Isabel Brusca, Francesca Manes Rossi

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

Prof Dr Marco Bisogno
University of Salerno
Italy- Chair

Dr Fabienne Maron
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Lunch Break

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Virtual Workshop - Session 6 A - Public Sector Accounting Implementation : International Experience

Assessing the Practice of Accrual Accounting on Accountably and Financial Performance in Local Governments of Cameroon.
Susana Yene Awasom, Fossung Micheal

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 Roje, Nives Botica Redmayne, Davor Vašiček
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Virtual Workshop - Session 6 A - Public Sector Accounting Implementation: International Experience

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CONCLUDING REMARKS
Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders

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THANK YOU

Sandra Cohen - Francesca Manes Rossi - Isabel Brusca - Eugenio Caperchione - Sotirios Karatzimas - Marco Bisogno

Members of the Scientific Committee and Chairs
Thank you
Thank you !!!!

From EGPA President