

**[Updated Version] Parallel Session Program as of June 28, 2023 (Held at International Conference Center)**

**2023/6/29 First session [90min] 11:30-13:00**

2023/6/29	Room A	Room B	Room C	Room D	Room E
Session Chair	Kenji Shiba (Kansai University)	Eugenio Caperchione (Modena University)	Aiko Sekine (Waseda University)	Kiyoshi Yamamoto (The University of Tokyo)	Tomomi Takada (Kobe University)
Venue	Masaru Ibuka Auditorium	Conference Room 1 (3rd floor of the International Conference Center)	Conference Room 2 (3rd floor of the International Conference Center)	<b>Seminar Room 1 (4th floor of the International Conference Center) [Venue has changed]</b>	<b>Seminar Room 7 (4th floor of the International Conference Center) [Venue has changed]</b>
issue	Financial Reporting 1	Sustainability	Climate Change	Accountability	Performance Measurement/Management
	Ekaterina Svetlova (University of Twente), Silvia Pazzi (University of York) and Tjerk Budding (Vrije Universiteit Amsterdam)  <i>Risk Reporting in the Central Government: Assessment of The Current Practice in The UK and The Netherlands</i>	Lourdes Torres (University of Zaragoza), Lara Ripoll (University of Zaragoza), Vicente Pina (University of Zaragoza) and Patricia Bachiller (University of Zaragoza)  <i>Sustainability Reporting for Robust Governance and Accountability in Times of Crises. A Delphi Study on Local Owned Enterprise Preparers' View</i>	Dimu Ehalaiyea (Massey University), Olayinka Moses (Victoria University of Wellington), Fawzi Laswad (Massey University) and Nives Botica Redmayne (Massey University)  <i>Local Government Enterprises Climate Action: An Exploration of New Zealand Container Seaports Climate-related Disclosure Practices</i>	Michele Andreaus (University of Trento), Carla Antonini (Universidad Autonoma de Madrid), Ericka Costa (University of Trento) and Caterina Pesci (University of Trento)  <i>Exploring The Differential Stakeholders' Influence in The Process of Health Research and Innovation Accountability</i>	Christos Begkos (University of Manchester) and Katerina Antonopoulou (University of Liverpool)  <i>Reconciling Cost and Quality: Value Justifications in Care Redesign</i>
	Sheila Ellwood (Bristol University) and Rhoda Brown (Nottingham Trent University)  <i>Nested Ambiguity in Public Sector Financial Reporting</i>  <i>Is Democratic Financial Accountability An Essentially Contested Concept?</i>	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)  <i>Integrated Reporting and Digitalization: Promoting Publicness and Accountability in Public Sector Accounting?</i>	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)  <i>The Role of Governmental Financial Resilience in Enabling Climate Change Budgeting Policies: Evidence from India, Nepal and Sri Lanka</i>	Patricia Siqueira Varela (University of São Paulo), Helen Cristina Silva Oliveira (University of São Paulo) and Mara Jane Contrera Malacrida (University of São Paulo)  <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>	Paolo Rondo-Brovetto (University of Klagenfurt)  <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>
	Indrawati Yuhertiana (Universitas Pembangunan Nasional )  <i>Environmental, Social and Governance Reporting and Citizen Engagement: A Case Study of Neighborhood Unity in Surabaya, Indonesia</i>	Igor Khodachek (Nord University Business School) and Ådne Bach Moholt (Nord University Business School)  <i>Local Governments' Sustainability Reporting and Public Acceptance of Green Energy Transition Projects – A View from The Norwegian High North</i>	Ananya Chakrovorty (Nord university) and Elena Dybtsyna (Nord university)  <i>Circular Economy Policies and Practices - Wicked Problems for Public Management?</i>	Radiah Othman (Massey University ) and Rashid Ameer (IPU New Zealand)  <i>Who Matters Most? An Insight into PG's Stakeholder Priorities</i>	Makoto Kuroki (Yokohama City University) and Kazumi Kimori (Yokohama City University)  <i>Governmental Contracts and Classification Shifting Using The "Corporate" Segment in Social Welfare Corporation</i>

30min per report