【Updated Version】Parallel Session Program as of June 28, 2023（Held at International Conference Center）

2023/6/29 Second session［90min］14:00-15:30

2023/6/29	Room A	Room B	Room C	Room D	Room E
Session Chair	Riccardo Mussari(University of Siena)	Lourdes Torres(University of Zaragoza)	Nobuo Azuma (Board of Audit of Japan)	Giuseppe Grossi(Nord University)	Tjerk Budding(Vrie Universiteit Amsterdam)
Venue	Masaru Ibuka Auditorium	Conference Room 1 (3rd floor of the International Conference Center)	Conference Room 2 (3rd floor of the International Conference Center)	Seminar Room 1 (4th floor of the International Conference Center)【Venue has changed】	Seminar Room 7 (4th floor of the International Conference Center)【Venue has changed】
issue	Budgeting	Participation	Public Audit	Pandemic/Crisis	Smart City
	Anatoli Bourmistrov (Nord University), Katarina Kaarbøe (Norwegian School of Economics) and Bjarte Bogsnes (Bogsnes Advisory) *Beyond Budgeting in The Public Sector: "Unrealized Potential" or "Mission Impossible"?"*	Vijitha Gunarathna (University of Ruhuna), Chmara Kuruppu (University of South-Eastern Norway) and Hilary Silva (University of Sri Jayewardenepura) *Elite Capture and Control in The Process of Participatory Budgeting: Evidence from a Sri Lankan Municipality*	Danny Chow (Maynooth University), Chris Humphrey (University of Manchester) and Jodie Moll (Queensland University of Technology) *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*	Anne Stafford (University of Manchester) *Counter Accounting and Counter Accountability: A Post Covid-19 Study of England's Hospital Infrastructure Crisis*	Evgenii Aleksandrov (Nord University Business School), Petri Ahokangas (Oulu University), Sari Hirvonen-Kantola (Oulu University) and Alexandra Middleton (Oulu University) *Quantifying Collaborative Thinking for Smart City*
	Rashid Ameer (IPU New Zealand) and Radiah Othman(Massey University) *Wellbeing as the North Star: New Zealand's People-Centered Approach to SDGs*	Magdalena Kowalczyk (Essex Business School), Pawan Adhikari (Essex Business School), Shahadat Khandakar (Essex Business School) and Muhammad Juniad Ashraf (Essex Business School) *Participatory Budgeting and Democratic Rehearsal: Examples of Two Polish Local Governments*	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) *Accounting Errors and Digital Transformation for Internal Control in Local Governments*	Dennis de Widt (Cardiff University), Warren Maroun (University of the Witwatersrand) and Jill Atkins (Cardiff University) *Investigating Audit and Governance Crises at a State-Owned Enterprise: The Case of South African Airways*	Khodachek Igor (Nord University Business School), Aleksandrov Evgenii (Nord Univeristy Business School), Nazarova Nadezda (Nord University Business School) and Giuseppe Grossi (Nord University Business School) *Standardization of Smart Cities in The Bureaucratic Governance Context of Russia*
	Vesna Vašiček (University of Zagreb), Nives Botica Redmayne (Massey Business School) and Ivana Pajković (University of Zagreb) *The Role of Public Sector Accountants in Nonfinancial Reporting*	Evgenii Aleksandrov (Nord University Business School), Bohdan Dorosh (National University of Life and Environmental Sciences of Ukraine) and Veronika Vakulenko (Nord University Business School) *Street-level Bureaucracy for Participatory Governance? The Case Study of Participatory Budgeting in Ukraine*	Lin Kuangda (Audit Research Institute, National Audit Office of the People's Republic of China) *What Are The Future Roles and Practices of Public Sector Accounting, Auditing and Accountability?----Foreign-related Audit from The Perspective of Principal-agent Theory*	Irwan Taufiq Ritonga (Uversitas Gadjah Mada) and Vogy Gautama Buanaputra (Uversitas Gadjah Mada) *Re-budgeting Local Government Budgets to Handle The COVID-19 Pandemic: Indonesia's Experience*	

30min per report