

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

2023/6/29 Third session [90min] 16:00-17:30

2023/6/29	Room A	Room B	Room C	Room D	Room E
Session Chair	Susana Jorge (University of Coimbra)	Pawan Adhikari (Essex Business School)	Akira Omori (Yokohama National University)	Tadashi Sekikawa (The Japanese Institute of Certified Public Accountants)	Nives Botica Redmayne (Massey University)
Venue	Masaru Ibuka Auditorium	Conference Room 3 (3rd floor of the International Conference Center) [Venue has changed]	Conference Room 1 (3rd floor of the International Conference Center)	Seminar Room 7 (4th floor of the International Conference Center) [Venue has changed]	Conference Room 2 (3rd floor of the International Conference Center)
issue	Accounting Standard	Use of Information	Public Management	Standard Setting	Financial Reporting 2
	Zubir Azhar (Universiti Sains Malaysia), K. Kishan (Universiti Sains Malaysia) and Ervina Alfian (University of Malaya) <i>Antagonism and Ambivalence towards MPSAS Adoption: A Case of Two Malaysian</i>	Riccardo Mussari (University of Siena), Daniela Sorrentino (University of Siena), Pasquale Ruggiero (University of Siena) <i>Public Administrations' Net Assets: A Pragmatist Perspective on its Valuation Process</i>	Sotirios Karatzimas (Athens University of Economics and Business) <i>Smart Cities Against Climate Change: Actions, Performance and Reporting Practices</i>	Raili Pollanen (Carleton University) and Danny Chow (Maynooth University) <i>Understanding The Delegation of Standard-setting in A Public Sector Context: The Case of Public Sector Accounting Board's Entity Level Reporting Project (2009-2014) in Canada</i>	André Mol (Vrije Universiteit Amsterdam), Vera van Schie (Vrije Universiteit Amsterdam) and Tjerk Budding (Vrije Universiteit Amsterdam) <i>A Structured Literature Reviews (SLR) on Sustainability Reporting by Local Governments</i>
	Eric Kwaku Attefah (University of Aveiro), Augusta Ferreira (University of Aveiro) and Patricia Gomes (IPCA) <i>The Level of Compliance to The Accrual-based IPSAS: Evidence in The Local Government of Ghana</i>	Susana Jorge (University of Coimbra), Patricia Gomes (Polytechnic Institute of Cávado), Liliana Pimentel (University of Coimbra), Lara Baião (University of Coimbra) and Sónia Nogueira (Instituto Politécnico de Bragança) <i>Measuring The Use of Financial Information by Politicians in The Local Government</i>	Sandro Fuchs (Zurich University) <i>The Accounting Complex Revisited Leading Accounting System Innovation in The 21st Century</i>	Eugenio Caperchione (Modena and Reggio Emilia University) <i>Standard Setting in The Public Sector: Is There A Best Model? Some Elements of A Research Programme</i>	Sung-Jin Park (Korea Institute of Public Finance, Government Accounting and Finance Statistics Center) <i>Do We Need Really Public Sector-Specific Sustainability Reporting Standards?</i>
	ANDERNACK Isabelle (Burgundy School of Business and Paris Sorbonne Business School) <i>Discursive Strategies of International Organizations in Search of Legitimacy vis-à-vis Donors: Lessons of UNESCO in Its IPSAS Financial Statements over Eleven Years</i>	Ayako Sato (Toayama University of International Studies) <i>Utilization of Financial Information at The Local Council</i>	Rida Perwita Sari (Universitas Pembangunan Nasional "Veteran" Jawa Timur), Indra Bastian (Gadjah Mada University) and Dian Anita Nuswantara (Universitas Negeri Surabaya) <i>Do Economic Actors Drive Economic Growth? A Flow Funds Accounting Approach?</i>	Jennifer Emsfors (Lund University and Kristianstad University) <i>IPSAS Accounting and Financial Reporting and The EU Agencies – A Perspective on Usefulness “Can Financial Reporting Be Useful without Being Used or Does It Have to Be Used to Be Useful?”</i>	Rui Salato (University of Aveiro), Patricia Gomes (Polytechnic Institute of Cávado and Ave) and Carlos Ferreira (University of Aveiro) <i>Transition to Accrual Accounting in The Public Sector of Mozambique: The Perception of Accounting Professionals</i>
			Javier Cifuentes-Faura, Bernardino Benito, Maria-Dolores Guillamón and Ana-Maria Rios (University of Murcia) <i>The Relationship between Culture and Sustainable Development Goal Compliance at The Municipal Level</i>		

30min per report

hybrid

The order of rooms and presentations has changed.
Written in red ink: Changed in the updated program.