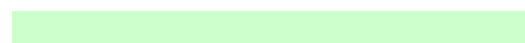


**[Updated Version] Parallel Session Program as of June 28, 2023 (Held at International Conference Center)**

**2023/6/30 Fourth session [120min] 9:00-11:00**

2023/6/30	Room A	Room B	Room C	Room D	
Session Chair	Giuseppe Grossi(Nord University)	Vicente Pina (University of Zaragoza)	Sheila Ellwood (Bristol University)	Anne Stafford (University of Manchester)	
Venue	Masaru Ibuka Auditorium	Conferenceg Room 1 (3rd floor of the International Conference Center)	Conference Room 2 (3rd floor of the International Conference Center)	<b>Seminar Room 7 (4th floor of the International Conference Center) [Venue has changed]</b>	
issue	Democracy	Use/Accountability	Costing and Assets	Management	
	<p><b>Luca Bartocci (University of Perugia), Giuseppe Grossi (Kristianstad University and Nord University) and Eugenio Anessi-Pessina (Catholic University of Milan)</b></p> <p><i>From Participatory Budgeting to Participatory Thinking: An Analysis of The First and Longest-living European Experience of Participatory Budgeting</i></p>	<p>Linda Kidwell (Nova Southeastern University), Suzanne Lowensohn (The University of Vermont) and Walter Moore (Nova Southeastern University)</p> <p><i>The State of ESG Reporting in U.S. Municipalities</i></p>	<p>Alena Nelaeva (Nord University Business School) and Olga Iermolenko (Nord University Business School)</p> <p><i>Participatory Evaluation of Cultural Mega-projects? A Case of the European Capitals of Culture</i></p>		
	<p><b>Veronika Vakulenko (Nord University), Hans-Jürgen Bruns (Leibniz University Hannover) and Giuseppe Grossi (Kristianstad University and Nord University)</b></p> <p><i>Accounting for Democracy' in Coping with The Challenges of The Russo-Ukrainian Wartime</i></p>	<p><b>Kiyoshi Yamamoto (The University of Tokyo)</b></p> <p><i>Understandability of Government Financial Reporting and Its Impact on Democratic Participation</i></p>	<p><b>Marek Mardo (Estonian Military Academy), Toomas Haldma (Tartu University and Nord University) and Jaan Murumets (Estonian Military Academy)</b></p> <p><i>Integrated Life Cycle Costing Model in Defence Acquisition Platforms for Small Countries</i></p>	<p><b>Maji Rhee (Waseda University School of International Liberal Studies)</b></p> <p><i>Transfer Pricing Strategies in the Oil and Gas Industry in Japan and Korea</i></p>	
	<p><b>Peter Lorson (University Rostock) and Ellen Hausteine (University Rostock)</b></p> <p><i>Educating for Public Sector Accountability and Democracy: Critical Reflections on Coping with Complexity from A University Perspective</i></p>	<p>Sónia P. Nogueira (Instituto Politécnico de Bragança), Susana Jorge (University of Coimbra) and Willian Batista Oliveira (Instituto Politécnico de Bragança)</p> <p><i>Resarch Map about The Use of Public Sector Financial and Non-Financial Information by Politicians</i></p>		<p><b>Gorana Roje (Ministry of Physical planning, Construction and State Assets, Croatia &amp; CEF - Center of Excellence in Finance), Eugenio Anessi-Pessina (Università Cattolica) and Nives Botica Redmayne (Massey University)</b></p> <p><i>Information Needs for Fixed-asset Management in The Public Sector: An Exploratory Analysis in South-Eastern Europe</i></p>	
	<p><b>Dalia Alazeh (University of the West of Scotland) and Shahzad Uddin (University of the West of Scotland)</b></p> <p><i>The Recontextualisation of New Public Financial Management in Liberal Peacebuilding</i></p>	<p><b>Giovanna Dabbicco (University of Malta) and Josette Caruana (University of Malta)</b></p> <p><i>The Practical Role of Accounting for Sustainable Development Goals: To Satisfy Social and Moral Obligations</i></p>			

30min per report

 The order of rooms and presentations has changed.

Written in red ink: Changed in the updated program.