

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

2023/6/29	Room A	Room B	Room C	Room D	Room E
First session[90min] 11:30-13:00	Session Chair: Kenji Shiba (Kansai University)	Session Chair: Eugenio Caperchione (Modena University)	Session Chair: Aiko Sekine (Waseda University)	Session Chair: Kiyoshi Yamamoto (The University of Tokyo)	Session Chair: 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)	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	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 Andreas (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 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 Aðne 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>
Second session[90min] 14:00-15:30	Session Chair: Riccardo Mussari (University of Siena)	Session Chair: Lourdes Torres (University of Zaragoza)	Session Chair: Nobuo Azuma (Board of Audit and Inspection)	Session Chair: Giuseppe Grossi (Nord University)	Session Chair: Tjerk Budding (Vrije 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 Kaarboe (Norwegian School of Economics) and Bjarte Bogsnes (Bogsnes Advisory) <i>Beyond Budgeting in The Public Sector: "Unrealized Potential" or "Mission Impossible"?</i>	Vijitha Gunarathna (University of Ruhuna), Chmara Kuruppu (University of South-Eastern Norway) and Hilary Silva (University of Sri Jayewardenepura) <i>Elite Capture and Control in The Process of Participatory Budgeting: Evidence from a Sri Lankan Municipality</i>	Danny Chow (Maynooth University), Chris Humphrey (University of Manchester) and Jodie Moll (Queensland University of Technology) <i>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</i>	Anne Stafford (University of Manchester) <i>Counter Accounting and Counter Accountability: A Post Covid-19 Study of England's Hospital Infrastructure Crisis</i>	Eugenii Aleksandrov (Nord University Business School), Petri Ahokangas (Oulu University), Sari Hirvonen-Kantola (Oulu University) and Alexandra Middleton (Oulu University) <i>Quantifying Collaborative Thinking for Smart City</i>
	Rashid Ameer (IPU New Zealand) and Radiah Othman (Massey University) <i>Wellbeing as the North Star: New Zealand's People-Centered Approach to SDGs</i>	Magdalena Kowalczyk (Essex Business School), Pawan Adhikari (Essex Business School), Shahadat Khandakar (Essex Business School) and Muhammad Juniad Ashraf (Essex Business School) <i>Participatory Budgeting and Democratic Rehearsal: Examples of Two Polish Local Governments</i>	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) <i>Accounting Errors and Digital Transformation for Internal Control in Local Governments</i>	Dennis de Widt (Cardiff University), Warren Maroun (University of the Witwatersrand) and Jill Atkins (Cardiff University) <i>Investigating Audit and Governance Crises at a State-Owned Enterprise: The Case of South African Airways</i>	Khodachek Igor (Nord University Business School), Aleksandrov Evgenii (Nord University Business School), Nazarova Nadezda (Nord University Business School) and Giuseppe Grossi (Nord University Business School) <i>Standardization of Smart Cities in The Bureaucratic Governance Context of Russia</i>
	Vesna Vašiček (University of Zagreb), Nives Botica Redmayne (Massey Business School) and Ivana Pajković (University of Zagreb) <i>The Role of Public Sector Accountants in Nonfinancial Reporting</i>	Evgenii Aleksandrov (Nord University Business School), Bohdan Dorosh (National University of Life and Environmental Sciences of Ukraine) and Veronika Vakulenko (Nord University Business School) <i>Street-level Bureaucracy for Participatory Governance? The Case Study of Participatory Budgeting in Ukraine</i>	Lin Kuangda (Audit Research Institute, National Audit Office of the People's Republic of China) <i>What Are The Future Roles and Practices of Public Sector Accounting, Auditing and Accountability?--- Foreign-related Audit from The Perspective of Principal-agent Theory</i>	Irwan Taufiq Ritonga (Universitas Gadjah Mada) and Vogy Gautama Buanaputra (Universitas Gadjah Mada) <i>Re-budgeting Local Government Budgets to Handle The COVID-19 Pandemic: Indonesia's Experience</i>	
Third session[90min] 16:00-17:30	Session Chair: Susana MF Jorge (University of Coimbra)	Session Chair: Pawan Adhikari (Essex Business School)	Session Chair: Akira Omori (Yokohama National University)	Session Chair: Tadashi Sekikawa (The Japanese Institute of Certified Public Accountants)	Session Chair: 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 Businesses 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>		

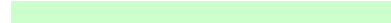
[Updated Version] Parallel Session Program as of June 28, 2023 (Held at International Conference Center)

2023/6/30	Room A	Room B	Room C	Room D	
Fourth session [120min] 9:00-11:00	Session Chair: Giuseppe Grossi (Nord University)	Session Chair: Vicente Pina (University of Valencia)	Session Chair: Sheila Ellwood (Bristol University)	Session Chair: Anne Stafford (University of York)	
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 7 (4th floor of the International Conference Center) [Venue has changed]	
issue	Democracy	Use/Accountability	Costing and Assets	Management	
	<p>Luca Bartocci (University of Perugia), Giuseppe Grossi (Kristianstad University and Nord University) and Eugenio Anessi-Pessina (Catholic University of Milan)</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>Veronika Vakulenko (Nord University), Hans-Jürgen Bruns (Leibniz University Hannover) and Giuseppe Grossi (Kristianstad University and Nord University)</p> <p><i>Accounting for Democracy' in Coping with The Challenges of The Russo-Ukrainian Wartime</i></p>	<p>Kiyoshi Yamamoto (The University of Tokyo)</p> <p><i>Understandability of Government Financial Reporting and Its Impact on Democratic Participation</i></p>	<p>Marek Mardo (Estonian Military Academy), Toomas Haldma (Tartu University and Nord University) and Jaan Murumets (Estonian Military Academy)</p> <p><i>Integrated Life Cycle Costing Model in Defence Acquisition Platforms for Small Countries</i></p>	<p>Maji Rhee (Waseda University School of International Liberal Studies)</p> <p><i>Transfer Pricing Strategies in the Oil and Gas Industry in Japan and Korea</i></p>	
	<p>Peter Lorson (University Rostock) and Ellen Hausteijn (University Rostock)</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>Gorana Roje (Ministry of Physical planning, Construction and State Assets, Croatia & CEF - Center of Excellence in Finance), Eugenio Anessi-Pessina (Università Cattolica) and Nives Botica Redmayne (Massey University)</p> <p><i>Information Needs for Fixed-asset Management in The Public Sector: An Exploratory Analysis in South-Eastern Europe</i></p>	
	<p>Dalia Alazeh (University of the West of Scotland) and Shahzad Uddin (University of the West of Scotland)</p> <p><i>The Recontextualisation of New Public Financial Management in Liberal Peacebuilding</i></p>	<p>Giovanna Dabbicco (University of Malta) and Josette Caruana (University of Malta)</p> <p><i>The Practical Role of Accounting for Sustainable Development Goals: To Satisfy Social and Moral Obligations</i></p>			

30min per report



hybrid



The order of rooms and presentations has changed.

Written in red ink: Changed in the updated program.