



11th INTERNATIONAL EIASM PUBLIC SECTOR CONFERENCE
ORGANISED ONLINE IN COLLABORATION WITH



CENTRE FOR NOT-FOR-PROFIT AND PUBLIC-SECTOR RESEARCH

DRAFT PROGRAMME – Note: subject to change

*Please note that the schedule refers to **British Standard Time (BST)**, with Belfast being in the UK. During the conference, BST is one hour behind Central European Time (CET). Therefore the Welcome Address below takes place at 10.00 BST (which is 11.00 CET).*

Monday 27th September 2021

09.00 - 10.00	Private meeting of the Scientific Committee of the conference			
10.00 - 10.30	Welcome Address: Nola Hewitt-Dundas, Pro-Vice Chancellor, Queen's University Belfast Donal McKillop, Director of the Centre for Not-for-profit and Public-sector Research, Queen's University Belfast, Irvine Lapsley, EIASM Public-Sector Conference Chair			
10.30 - 11.15	Open Session by the Comptroller and Auditor General of the Northern Ireland Audit Office, Kieran Donnelly CB (Chair: Noel Hyndman)			
11.15 – 11.30	Break			
THEME	Healthcare	Performance	Local Government	Central Government
11.30-13.00	Chair: Tobias Polzer	Chair: Mariann Liguori	Chair: Noel Hyndman	Chair: Anna Thomasson
11.30-12.00	EXPLORING THE LINK BETWEEN NPM REFORMS AND PERFORMANCE IN THE HEALTHCARE SECTOR. CHALLENGES FOR CHRONIC DISEASE MANAGEMENT IN THE COVID-19 PANDEMIC CONTEXT Elisa Bonollo and Cinzia Panero	KEY PERFORMANCE INDICATORS AND FUND ALLOCATION IN JAPANESE NATIONAL UNIVERSITY CORPORATIONS: CURRENT STATUS AND ISSUES Tae Sasaki	POLITICAL AND PERSONAL BACKGROUND CHARACTERISTICS AS DRIVERS OF SERVICE DELIVERY MODES IN DUTCH LOCAL GOVERNMENT Tjerk Budding, Martijn Schoute and Raymond Gradus	THE ADOPTION OF ACCRUAL BASIS ACCOUNTING ON THE AMERICAN CONTINENT: A COMPARATIVE STUDY AMONG NATIONAL GOVERNMENTS Janilson Suzart, Robson Zuccolotto and Diones Gomes Da Rocha
12.00-12.30	FORMALIZATION IN HEALTHCARE: THE ROLE OF HYBRID PROFESSIONALS	A CONCEPTUAL ANALYSIS OF PUBLIC SERVICES' PERFORMANCE ASSESSMENT IN PUBLIC	NEGLECT IN LOCAL GOVERNMENT AUDIT – HOW AND WHY?	UK PUBLIC SECTOR FISCAL REPORTING: CLEAR AND CONTRADICTIONARY

	Per Christian Ahlgren, Idun Garmo Mo and Kari Nyland	SECTOR ORGANIZATIONS Carmela Barbera, Mariafrancesca Sicilia and Ileana Steccolini	Frode Kjørland, B. Gilberg, L. Gårseth-Nesbakkb, Ø.G. Jenssena and C.B. Lundera	Ciaran Connolly and Elaine Stewart
12.30-13.00	IS SMAF AN ENABLING LEVER FOR MANAGING CARE TO THE ELDERLY AND DISABLED? INSIGHTS FROM METROPOLITAN FRANCE Nathalie Angelé-Halgand and Zeyad Mahmoud	THE EFFECTS OF THE AWARD OF PUBLIC SERVICE CONTRACTS ON THE PERFORMANCE AND PAYROLL OF WINNING FIRMS Diego Ravenda, Maika M. Valencia-Silva, Josep M. Argiles-Bosch and Josep García-Blandón	BIGGER IS BETTER? EFFICIENCY OF COLLABORATION IN LOCAL SERVICE DELIVERY Vicente Pina, Jaime García-Rayado and Lourdes Torres	IMPLICATIONS OF COVID-19 ON THE STATE AUDIT IN THE REPUBLIC OF NORTH MACEDONIA. WHAT HAVE THE STATE AUDITORS LEARNED FROM THE CRISIS? Ivan Dionisijev and Zorica Bozhinovska Lazarevska
13.00-13.45	Lunch Break			
THEME	Universities/Education	Governance	Audit	Accounting Standards
13.45-14.45	Chair: Elaine Stewart	Chair: Maria José Fernandes	Chair: Riccardo Mussari	Chair: Vicente Pina
13.45-14.15	FRAMING THE USE OF PERFORMANCE MEASUREMENT IN UNIVERSITIES: THE PARADOX OF BUSINESS SCHOOLS Mariannunziata Liguori and Noel Hyndman	THE PRIVATE P OF PPPS: EXPLORING THE DOUBLE HYBRIDITY OF THE PRIVATE PARTNER Marta Malheiro De Almeida, Robert Scapens and Anne Stafford	THE ORGANIZATION OF THE ACCOUNTING FIRMS AND THE FUTURE OF PRIVATE AND PUBLIC SECTOR AUDIT Aage Johnsen and Kim Klarskov Jeppesen	IPSAS ACCOUNTING AND FINANCIAL REPORTING AND THE EU AGENCIES - A PERSPECTIVE ON USE "IN THE NAME OF THE BUDGET" Jennifer Emsfors
14.15-14.45	UNIVERSITIES IN NUMBERS: AN INTERNATIONAL	PUBLIC VALUE CREATION AND ACCOUNTING: THE CASE	WHAT DRIVES THE POWER OF PUBLIC SECTOR AUDIT	ACCOUNTING STANDARDISATION AND AUTONOMY?

	COMPARATIVE ANALYSIS OF THE ROLE OF DIGITALIZATION Sara Giovanna Mauro, Lino Cinquini, Hanne Nørreklit and Margit Malmrose	OF GENDER EQUALITY IN HIGHER EDUCATION Chiara Oppi and Giovanna Galizzi,	COMMITTEES? A DEVELOPING COUNTRY PERSPECTIVE Philna Coetzee, Lourens Erasmus, Audrey Legodi, Shan Malan and Nolo Pududu	Karoline Helldorff and Johan Christiaens
14.45-15.45	Plenary Session Geert Bouckaert, Public Governance Institute, KU Leuven (Chair: Ileana Steccolini)			
15.45-16.00	Break			
THEME	Healthcare	Accountability	Governance	Accounting Standards
16.00-17.30	Chair: Geraldine Robbins	Chair: Tom Groot	Chair: Ileana Steccolini	Chair: Mariafrancesca Sicilia
16.00-16.30	COVID-19 AND EFFICIENCY OF HEALTH SYSTEMS IN EUROPE Dan Lupu and Ramona Tiganasu	GOVERNMENT BUDGETS AND THE ELUSIVE NATURE OF ACCOUNTABILITY Elisa Henderson and Irvine Lapsley	AN ANALYSIS OF THE EFFECTS OF ACCOUNTING CHARACTERISTICS ON COMPENSATION CONTRACTS AND ORGANIZATIONAL OWNERSHIP DECISIONS: PUBLIC OR PRIVATE? Toshiaki Wakabayashi	PERCEPTIONS ABOUT THE IPSAS-BASED ACCOUNTING IMPLEMENTATION: AN EXPLORATORY FACTORIAL ANALYSIS IN THE IBERIAN PENINSULA Patrícia Gomes, Isabel Brusca, Maria José Fernandes and Estela Vihena
16.30-17.00	USERS' INVOLVEMENT IN COLLABORATIVE PROJECTS: THEIR PERSPECTIVE IN DIGITAL HEALTH INNOVATION PROJECTS	MANAGING NONPROFIT ACCOUNTABILITY: AN INVESTIGATION INTO NEGOTIATION TACTICS Marc Pilon and François Brouard	ONE TOOL AND TWO APPROACHES: A COMPARATIVE ANALYSIS OF TWO EUROPEAN BEST PRACTICE E-PARTICIPATION INITIATIVES	INTEGRATED REPORTING IN STATE-OWNED ENTERPRISES. A COMPARATIVE STUDY: Ana Yetano and Lourdes Torres

	Jaime García Rayado and Chesney Callens		Sonia Royo, Benedetta Bellò, Lourdes Torres and James Downe	
17.00-17.30	THE UK COVID-19 APP: CO-PRODUCTION OF A DIGITAL PUBLIC SERVICE THAT WENT WRONG Galina Goncharenko and Tobias Polzer	TOWARDS INDIVIDUALIZING ACCOUNTABILITY-PERFORMANCE MANAGEMENT IN A GOVERNMENT ORGANIZATION IN THE UNITED ARAB EMIRATES Muhammad Kaleem Zahir-Ul-Hassan and Reinald Minnaar	THE DYNAMICS OF ACCOUNTABILITY IN PUBLIC PROCUREMENT IN AFRICA WITHIN THE NEOLIBERAL GOVERNMENTALITY: SOME EVIDENCE FROM GHANA Daniela Senkl, Lauwo Sarah and Philippe Lassou	THE ROLE OF ACCOUNTING FOR SUSTAINABLE DEVELOPMENT GOALS (SDGS) Giovanna Dabbicco and Josette Caruana
17.30-18.30	<p align="center">Social Event (co-ordinated by Noel Hyndman): Reflections from Belfast/Northern Ireland Whiskey Galore – Irish Whiskey (and Bushmills in particular) – samples provided (musings by Dr Bill Jackson, University of Aberdeen) Thank you to our longstanding Chairman</p>			

Tuesday 28th September 2021

THEME	Universities/Education	Interdisciplinary	Audit	Accounting Standards/Financial Accounting
9.00-10.00	Chair: Michela Arnaboldi	Chair: Anna Thomasson	Chair: Aage Johnsen	Chair: Patricia Gomes
9.00-9.30	LOOKING BACK TO MOVE FORWARD: HALF A CENTURY OF PUBLIC	RISK CULTURE AND RISK MANAGEMENT FOR DECISION MAKING: THE	TAKING IT UP A LEVEL: PUBLIC SECTOR AUDIT, DELIBERATIVE	THE ECONOMIC CONSEQUENCES OF ADOPTING IPSAS 32 ON

	SECTOR ACCOUNTING RESEARCH THROUGH BIBLIOMETRIC ANALYSIS Sara Giovanna Mauro, Carmela Barbera, Giuseppe Grossi, Mariafrancesca Sicilia and Ileana Steccolini	CASE OF AUSTRALIAN PUBLIC SECTOR ORGANIZATIONS Yoon Jin Park and Janet Lee	DEMOCRACY AND THE GOVERNMENTAL RESPONSIBILITY TO 'LEAVE NO-ONE BEHIND' Carolyn Cordery, Bimal Arora and Melina Manochin	PROJECT FINANCE: THE IMPLEMENTATION OF MIFRIC 12 BY THE UK GOVERNMENT Demi Chung
9.30-10.00	THE ROLE OF ACCOUNTING IN SOCIETY AFTER THE COVID-19 PANDEMIC: FUTURE DIRECTION OF ACCOUNTING EDUCATION Farzaneh Jalali, Mario Nicolliello and Mona Parsaie	FRAMING A NEGOTIATION: EFFECTS OF CALCULATIVE PRACTICES IN ALLOCATING WATER AT MURRAY DARLING BASIN, AUSTRALIA Dinushi Wijesinghe, Alan Lowe and Yesh Nama	STAKEHOLDER PERSPECTIVES ON AN ALTERNATIVE MODEL FOR PUBLIC SECTOR AUDITING Herman Van Brenk, Tjerk Budding and Remko Renes	THE IMPACT OF ELECTIONS ON THE QUALITY OF FINANCIAL STATEMENTS IN MUNICIPALLY OWNED ENTITIES Luca Galati, Francesco Capalbo, Claudio Lupi and Margherita Smarra
10.00-11.00	Plenary Session Chris Carter, Edinburgh Business School, University of Edinburgh (Chair: Irvine Lapsley)			
10.45-11.00	Break			
THEME	Healthcare	Universities/education	Interdisciplinary	Audit and risk
11.15-12.45	Chair: Galina Goncharenko	Chair: Deborah Agostino	Chair: Irvine Lapsley	Chair: Tjerk Budding
11.15-11.45	BUSINESS MODELS IN THE AGED CARE SECTOR: AN EXPLORATORY ANALYSIS OF RESOURCE DEPENDENCE	ARE PUBLIC SECTOR ACCOUNTING RESEARCHERS GOING THROUGH AN IDENTITY SHIFT DUE TO THE INCREASING	THE CO-DEPENDENCE BETWEEN THE CITY AND FOOTBALL CLUBS FOR SOCIAL SUSTAINABILITY: SOME EMPIRICAL EVIDENCE	RISK MANAGEMENT IN THE PUBLIC SECTOR: AN OVERVIEW INSIDE THE OPERATIONS OF THE ITALIAN MUNICIPALITIES

	Vijayajothy Jayakumar, Nava Subramaniam, Tarek Rana and Prem S. Yapa	IMPORTANCE OF JOURNAL METRICS? Jan Van Helden and Daniela Argento	FROM MALMO AND BOLOGNA Deborah Agostino and Anna Thomasson	Vincenzo Riso, Monia Castellini and Caterina Ferrario
11.45-12.15	GOVERNING COLLABORATIONS: THE CASE OF A MANDATED HOSPITAL NETWORK Mara Sintejudeanu and Geraldine Robbins	DO SDGS MATTER TO UNIVERSITIES? AN EMPIRICAL ANALYSIS Stefania Veltri, Pina Puntillo and Carmela Gulluscio	TO WHICH EXTENT CAN PUBLIC POLICY NUDGE PEOPLE TO BE "FIT"? - AN EXPERIMENTAL RESEARCH THROUGH SURVEY ON SPORT AND BEHAVIOUR Hiroko Kudo	MUNICIPAL RISK MANAGERS: THE BEGINNING OF A NEW PROFESSION Toni Mättö, Jukka Pellinen, Kari Sippola, Vesa Voutilainen and Antti Rautiainen
12.15-12.45	ACCOUNTABILITY INFORMATION STRATEGIES: A LOOK AT THE HEALTH CARE SECTOR Marc Pilon and François Brouard	CREATING PUBLIC VALUE IN HIGHER EDUCATION THE CHANGING ROLE OF THE MANAGEMENT CONTROL SYSTEM A CASE STUDY Luc Salemans and Tjerk Budding	THE ROLE OF THE CONTROLLER IN THE DIGITALIZATION OF LOCAL GOVERNMENT-TUNE IN OR DROP OUT? Mikael Hellström and Ulf Ramberg	RISK REPORTING AND TRUST IN THE CENTRAL GOVERNMENT: AN ASSESSMENT OF THE CURRENT PRACTICE Silvia Pazzi and Ekaterina Svetlova
12.45-13.30	Lunch Break			
THEME	Healthcare	Universities/Education	Interdisciplinary	
13.30-14.30	Chair: Nathalie Angelé-Halgand	Chair: Daniela Argento	Chair: Lourdes Torres	
13.30-14.00	THE RISE AND FALL OF VARIABLE DRG-BASED ABF IN SWEDISH HOSPITAL CARE -	PUBLIC SECTOR ACCOUNTING RESEARCH: TOPIC MODELING FOR 40 YEARS' LITERATURE	INNOVATION IN MUNICIPALITIES: THE STRUGGLE FOR ACCOUNTABILITY AND	

	<p>EXPLORING HEALTHCARE AUTHORITIES' DECISIONS TO SUSTAIN OR ABANDON A NOVEL MANAGEMENT CONTROL</p> <p>Anna Häger Glengård and Lina Maria Ellegård</p>	<p>Yoshitaka Hirose and Makoto Kuroki</p>	<p>VALUE IN PUBLIC SECTOR INNOVATION</p> <p>Anna Thomasson and Caroline Wigren Kristoferson</p>	
14.00-14.30	<p>BUDGETING FOR CYCLICALITY IN HEALTHCARE EXPENDITURE: A STRUCTURED LITERATURE REVIEW OF ACCOUNTING, PUBLIC MANAGEMENT AND HEALTH MANAGEMENT JOURNALS</p> <p>Ruth Gibbs, Michelle Carr, Mark Mulcahy and Don Walshe</p>	<p>(DYS)FUNCTIONALITY OF INTENTIONS OR OUTCOMES? PERFORMANCE FUNDING OF DANISH SCHOOLS</p> <p>Morten Lund Poulsen, Per Nikolaj Bukh and Karina Skovvang Christensen</p>	<p>THE IMPACT OF COST INFORMATION ON VOTING DECISIONS: A CASE OF THE 2020 OSAKA REFERENDUM</p> <p>Makoto Kuroki</p>	
14.30-14.45	Break			
THEME	Interdisciplinary	Interdisciplinary		
15.00-16.00	Chair: Ileana Steccolini	Chair: Jan Van Helden		
15.00-15.30	<p>A DISCLOSURE APPROACH TO GOVERNMENT TRANSPARENCY:</p>	<p>THE ROLE OF CONTRACT AND TRUST IN INTERORGANIZATIONAL RELATIONSHIP</p>		

	<p>IMPLICATIONS FOR ACCOUNTABILITY</p> <p>Claudio Columbano</p>	<p>MONITORING - A MULTIPLE CASE STUDY OF FINANCIAL ACCOUNTING OUTSOURCING IN FINNISH PUBLIC SECTOR ORGANIZATIONS</p> <p>Arja Flinkman and Benita Gullkvist</p>		
15.30-16.00	<p>USERS' INVOLVEMENT IN COLLABORATIVE PROJECTS: THEIR PERSPECTIVE IN DIGITAL HEALTH INNOVATION PROJECTS</p> <p>Jaime García-Rayado and Chesney Callens</p>	<p>RENEWAL CONTRACTS OF COLLABORATIVE (SEMI) PUBLIC AND FOR-PROFIT RELATIONSHIPS</p> <p>Gerold De Gooijer and P.C. Van Fenema</p>		
16.00-16.45	Closing remarks and news about the 2022 edition.			