Tuesday, 23 June, Parallel Session A: 11.30 - 12.30 hrs	
Aula Magna	**Session Title:** Sustainability and financial equity
	Chair: Francesca Manes Rossi
	Financial equity in public organisations: determinants of financial reserves in Dutch primary and secondary education (40) Elsbeth Prins*, Tjerk Budding & Raymond Gradus
	To report or not to report? Regulatory dynamics and sustainability disclosure in Croatian state-owned enterprises (13) Martina Dragija Kostić*, Vesna Vašiček & Sanja Broz Tominac
Room 101	**Session Title:** Consolidation of financial statements at the local level
	Chair: Frans van Schaik
	Balancing the Books or the System? Unpacking vertical governance reforms for local governments in Brazil, Japan, and the UK (15) Bernard Kofi Dom, Ricardo Rocha de Azevedo* & Hiroki Sekishita
	Users, control and boundaries: tailoring IPSAS 35 consolidation at local level — the cases of UK and Italy (3) Cristian Carini, Giovanna Dabbicco & Elisa Mori*
Room 102	**Session Title:** Government accounting: standards and users
	Chair: Veronika Vakulenko
	Implementing IPSAS at Central Government Level: the challenges faced by Maltese Public Administration (42) Magdalena Kowalczyk* & Josette Caruana
	Exploring how much financial information politicians use in local governments. An index proposal and an application (43) Sandro Brunelli, Susana Jorge, Anna Francesca Pattaro* & Sónia P. Nogueira

Tuesday, 23 June, Parallel Session B: 13.30 – 15.00 hrs	
Aula Magna	**Session Title:** Sustainability, climate and biodiversity
	Chair: Ricardo Rocha de Azvedo
	Climate-related risk disclosure in the public sector: municipal capacity and informational gaps under IPSASB SRS 1 (32) Wesley Nogueira Barbosa*, Patrícia Siqueira Varela & Mara Jane Contrera Malacrida{ONLINE}
	Accounting for Biodiversity in the Public Sector: financialisation, measurement and non-financial reporting of natural resources (34) Blandinah M. Lethapa {ONLINE}
	Exploring transformative approaches to sustainability management in Italian local governments (44) Luca Bartocci* & Alberto Burchi
Room 101	**Session Title:** ESG and sustainability
	Chair: Giovanna Dabbicco
	Measuring Sustainability, Managing Impressions. Evidence from Sustainability Reporting in Italian Public Universities (9) Elisa Bonollo
	Examining Voluntary Local Reviews: a comparative analysis of the Finnish and Italian contexts (22) Marco Bisogno*, Francesca Manes-Rossi, Lotta-Maria Sinervo & Elina Vikstedt
	Managing ESG in Public University Hospitals in Austria and Germany: a sensemaking and sensegiving perspective on sustainability management controls (30) Philumena Bauer, Dorothea Greiling, Hüseyin Celik
Room 102	**Session Title:** Sustainability performance and reporting
	Chair: Elisa Mori
	Indicators for local government performance and sustainability: the case of Friuli Venezia Giulia (16) Andrea Garlatti, Paolo Fedele, Silvia Iacuzzi*, Rubens Pauluzzo, Irina Dokalskaya & Elisabetta Pericolo
	Determinants of Financial Condition and Financial Sustainability: a comparative-international study (41) Lara Baiao*, Susana Jorge (Presenter) & Pedro Andre Cerqueira
	Dialogic Potential or Management Closure? Copenhagen Malmo Port's shift towards double materiality in sustainability reporting (29) Flavio Abate*, Marco Bisogno, Giuseppe Grossi & Anna Thomasson

<table>
<tr><th colspan="2">Tuesday, 23 June, Parallel Session C: 15.30 – 17.00 hrs</th></tr>
<tr><td rowspan="5">Aula Magna</td><td>Session Title: Developments in budgeting, reporting and theory building</td></tr>
<tr><td>Chair: Luca Bartocci</td></tr>
<tr><td>What is Your Theory of Change? Designing, implementing and contesting gender budgeting in Ukraine, 2013-2021(14)
Oleksandra Tymoshenko*, Veronika Vakulenko & Yulia Markuts</td></tr>
<tr><td>The influence of Top Management's Characteristics in Digital Transformation disclosure of Italian Healthcare Organisations (23)
Solimene Silvia*, Ferullo Diana, Aversano Natalia, Lucchese Manuela & Tartaglia Polcini Paolo</td></tr>
<tr><td>Theorizing public sector accounting research: a more than ceremonial challenge (25)
Jan van Helden, Tjerk Budding and Francesca Manes Rossi* {ONLINE}</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td rowspan="5">Room 101</td><td>Session Title: Financialisation and measurement</td></tr>
<tr><td>Chair: Susana Jorge</td></tr>
<tr><td>The Evolution of IPSAS from IPSAS 17 to IPSAS 45: Rethinking Heritage, Infrastructure and Military Assets (19)
Natalia Aversano*, Johan Christiaens, Diana Ferullo & Gabriella Bosco</td></tr>
<tr><td>Financialisation, measurement and decision-making in child protection services: evidence from the Italian foster care system (20)
D'Andreamatteo Antonio* & Antonucci Gianluca</td></tr>
<tr><td>Financialisation and capital allocation under constraint: how financing arrangements shape NHS investment decision-making in practice (33)
Anne Stafford*, Mike Lloyd & Sarah Russo</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td rowspan="5">Room 102</td><td>Session Title: Crisis and Financial Distress</td></tr>
<tr><td>Chair: Patricia Siqueira Varela</td></tr>
<tr><td>The language of crisis: public communication and participation in times of financial distress (31)
Camilla Falivena*, Silvia Testarmata, Beatrice Meo & Gioia Carrus</td></tr>
<tr><td>Dutch resilient local budgeting in times of change (39)
Tjerk Budding*, Raymond Gradus & Andre Mol</td></tr>
<tr><td>Universities under Pressure: Balancing Financial Sustainability and Social Responsibility in a Crisis Context (17)
Veronika Vakulenko* & Mariya Knir</td></tr>
</table>

Wednesday, 24 June, Parallel Session D: 10.30 – 11.30 hrs	
Aula Magna	**Session Title:** Budgeting and accounting
	Chair: Tjerk Budding
	Accrual Deficit Exceeds Commitment-Cash Budget Deficit: Evidence from United States Federal Agencies (2) Frans D. J. van Schaik
	How do Budgetary and Financial Accounting information complement each other in Municipal decision-making?(5) Joana Caetano*, Sónia P. Nogueira, Susana Jorge (Presenter) & Nuno Ribeiro
Room 101	**Session Title:** Accounting bases
	Chair: Gorana Roje
	Understanding the gap between accrual and cash accounting information: Evidence of operational efficiency and political-related factors (12) Sandra Cohen & Ioanna Malkogianni*
	The informational benefits of accrual accounting in cash-rich public sector entities: evidence from the Italian Chambers of Commerce (18) Lucia Biondi*, Claudio Columbano & Fulvio Piscina
Room 102	**Session Title:** Developments in accrual accounting and financial reporting
	Chair: Marco Bisogno
	Accrual accounting and accounting professionals' beliefs: a study using the Theory of Planned Behaviour (27) Maiara Sasso, Patrícia Siqueira Varela & Susana Jorge
	Implications of alternative presentation approaches for the Statement of Financial Performance of public sector entities (4) Eugenio Anessi-Pessina, Cecilia Langella* & Mariafrancesca Sicilia
Room 103	**Session Title:** Public sector auditing
	Chair: Anne Stafford
	When Oversight Becomes Mercy: Evidence from Municipal Audit Processes (8) Ricardo Lopes Cardoso*, Ricardo Rocha de Azevedo, Arlette de Oliveira Roca & Felipe Buchbinder
	The state of the internal audit function in Italian public administrations: an organisational change perspective (11) Giorgia Mattei, C. Regoliosi & Francesca Massa*