



**L-Università  
ta' Malta**

## **Preliminary Programme**

### **18<sup>th</sup> CIGAR Network WORKSHOP, 2026, and the 6<sup>th</sup> IPSASB Research Forum**

**Workshop title: Financialisation and measurement in public sector financial reporting  
and management accounting**

**Venue: University of Malta Valletta Campus | St Paul's Street**

**CPD accreditation:**

*The Department of Accountancy at the University of Malta has accredited attendance to the CIGAR Workshop as equivalent to 8 hours (5 Core and 3 Professional) and the IPSASB Research Seminar as equivalent to 3 CPD hours (3 Core). This shall be stated on the certificate of attendance.*

**Date: Tuesday June 23, 2026**

- 09:00 – 09:30 Registration and refreshments
- 09:30 – 09:45 **Official welcome**  
Dean of FEMA, Professor Simon Grima  
Chair of CIGAR, Professor Giuseppe Grossi  
Chair of the Workshop, Professor Josette Caruana
- 09:45 – 10:15 **Plenary address**  
Mr Charles Deguara, Auditor General  
***The experience of the National Audit Office in the auditing of Public Private Partnerships***
- 10:15 – 10.45 **Plenary address**  
Professor David Heald  
***In Defence of IFRS-derived Public Sector Financial Reporting***
- 10:45 – 11:00 Q&A
- 11:00 – 11:30 Refreshments break
- 11.30 – 12.30 **Parallel sessions – of two papers each (including one session in hybrid mode, using Zoom as a platform)**
- 12:30 – 13:30 Buffet Lunch
- 13:30 – 15:00 **Parallel sessions – of three papers each (including one session in hybrid mode, using Zoom as a platform)**
- 15:00 – 15:30 Refreshments break
- 15:30 – 17:00 **Parallel sessions – of three papers each (including one session in hybrid mode, using Zoom as a platform)**

17:00 – 17:15      **New publication in the Palgrave PSFM series:** presentation by Gorana Roje and Vesna Vasicek: PUBLIC SECTOR FINANCIAL MANAGEMENT IN CENTRAL, SOUTHERN AND EASTERN EUROPE-Accounting, Reporting, Auditing and Control

17:15 – 18:15      Plenary roundtable discussion, Chaired by Prof. Sandra Cohen:  
***AI and Public Sector Accounting Research***

AI is a disruptive innovation that has already affected several aspects of everyday life. It offers a plethora of opportunities but also induces risks in a dynamic, unprecedented manner. Academic research could not have been left untouched. In this panel, we aim to discuss the multifaceted challenges that AI creates for publishers and academics under their dual role as researchers and reviewers and brainstorm on how public sector accounting research could find a suitable way to productively navigate in the AI era with ethos and resilience.

Participants of the panel:

- Anatoli Bourmistrov, Professor of Business Administration, Nord University Business School, Associate Editor of Journal Public Budgeting, Accounting and Financial Management
- Cecilia Langella, Assistant Professor, Department of Economic Sciences and Business Management, Università Cattolica del Sacro Cuore
- Michaela Lavender, Managing Editor: Public Money & Management
- Anne Stafford, Professor of Accounting and Finance, Alliance Manchester Business School, The University of Manchester.

19:30 -              Workshop dinner

**Date: Wednesday June 24, 2026**

09:00 – 10:15 Plenary roundtable discussion, Chaired by Prof. Dr Jens Heiling:  
***Sustainability Reporting and standard setting***

Public sector sustainability reporting is moving from an emerging practice toward more formalised approaches, driven by growing expectations for transparency, accountability, and decision-useful information. This panel aims to take stock of the current landscape and explores emerging trajectories that are likely to shape sustainability reporting across governments and public entities.

Participants of the Panel:

- Patricia Au, Public Sector Lead at Australian Accounting Standards Board
- Francine Pace Caruana, Director Sustainable Development, the Ministry for the Environment, Energy and Public Cleanliness
- Charles Deguara, Auditor General, the National Audit Office
- Ross Smith, Technical Director IPSASB
- Arman Vatyan, PEMPAL Program Leader, PULSAR Program Manager, the World Bank

10:15 – 10:30 Refreshments break

10:30 – 11:30 **Parallel sessions – of two papers each (including one session in hybrid mode, using Zoom as a platform)**

11:30 – 12:00 **CIGAR-PMM Annual Issue:** Andreas Bergman, Michaela Lavender and Marco Bisogno

12:00 – 12:30 **Plenary Session – CIGAR Assembly**

12:30 – 13:30 Buffet Lunch

13:30 – 18:00 **The 6<sup>th</sup> IPSASB Research Forum**

### The 6<sup>th</sup> IPSASB Research Forum programme

Schedule	Paper Title	Author(s)	Format
13:30-13:35	Opening Remarks	Andreas Bergmann	Presenting in person
13:35-14:15	Bridging IPSAS and GFSM 2014: Evidence from Ghana's Dual Reporting Experience and Pathways to Integration	Samuel Koranteng Fianko, Nathaniel Amoah, and Jerome Amuzu-Sefordzi Ghana	Presenting online
14:20-15:00	Explaining Disclosure Challenges under IPSAS 18 and IPSAS 20: Evidence from Preparers to Inform Post-Implementation Review	Jens Heiling Germany	Presenting in-person
15:00-15:30 Refreshments Break			
15:30-16:10	Digital Assets and Public Sector Consolidation: Recognition, Disclosure, Measurement, and Control under IPSAS 31 and IPSAS 35	Mukesh Garg, Joanna Krasodomska, James Bierstaker, Mikko Ranta Australia, Poland, USA	Presenting online
16:15-16:55	Standard-Setting on Climate-Related Outcomes of Public Policy Programs: Revisiting Public-Sector Sustainability Reporting Standards	Eunyeong Kim Republic of Korea	Presenting online
16:55-17:10	Closing Remarks	Ross Smith Dave Warren Andreas Bergmann	Presenting in-person