

**Tuesday, 23 June, Parallel Session A: 11.30 - 12.30 hrs**

**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

**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\*

**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\*

**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**

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

**Tuesday, 23 June, Parallel Session C: 15.30 – 17.00 hrs**

**Session Title:** Developments in budgeting, reporting and theory building

**Chair:** Luca Bartocci

*What is Your Theory of Change? Designing, implementing and contesting gender budgeting in Ukraine, 2013-2021(14)*

Oleksandra Tymoshenko\*, Veronika Vakulenko & Yulia Markuts

*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

*Theorizing public sector accounting research: a more than ceremonial challenge (25)*

Jan van Helden, Tjerk Budding and Francesca Manes Rossi\* **{ONLINE}**

**Session Title:** Financialisation and measurement

**Chair:** Susana Jorge

*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

*Financialisation, measurement and decision-making in child protection services: evidence from the Italian foster care system (20)*

D'Andreamatteo Antonio\* & Antonucci Gianluca

*Financialisation and capital allocation under constraint: how financing arrangements shape NHS investment decision-making in practice (33)*

Anne Stafford\*, Mike Lloyd & Sarah Russo

**Session Title:** Crisis and Financial Distress

**Chair:** Patricia Siqueira Varela

*The language of crisis: public communication and participation in times of financial distress (31)*

Camilla Falivena\*, Silvia Testarmata, Beatrice Meo & Gioia Carrus

*Dutch resilient local budgeting in times of change (39)*

Tjerk Budding\*, Raymond Gradus & Andre Mol

*Universities under Pressure: Balancing Financial Sustainability and Social Responsibility in a Crisis Context (17)*

Veronika Vakulenko\* & Mariya Knir

**Wednesday, 24 June, Parallel Session D: 10.30 – 11.30 hrs**

**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

**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

**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