
Collected Papers

PUBLIC SECTOR ACCOUNTING

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RF - Research Forum Sessions	177

In each category, sessions are presented by time slot.

SESSION: **PS-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

PSPS01

Chair: *TORBJORN TAGESSON*

House: *EBS*

Room: **304**

The Influence Of Fiscal Stress On The Adoption Of Diverse Management Alternatives. Empirical Evidence On Waste Collection Services In Spain

Author: *ANA MARÍA PLATA DÍAZ,
UNIVERSITY OF GRANADA*

EA = Empirical Archival

Co-authors: *Gemma Perez-Lopez, University of Granada/Faculty of Economics and Business Administration
Jose Luis Zafra-Gomez, University of Granada/Faculty of Economics and Business Administration
Antonio Manuel Lopez-Hernandez, University of Granada/Faculty of Economics and Business Administration*

Risks And Benefits Of Legislative Budgetary Oversight

Author: *ANA MARÍA RÍOS-MARTÍNEZ,
MURCIA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Francisco Bastida, University of Murcia
Bernardino Benito, University of Murcia
María-Dolores Guillamón, University of Murcia*

Audit Fees And Pre-Audit Financial Reporting Quality: Evidence From Welsh Local Authorities

Author: *MARGARET GREENWOOD,
BATH UNIVERSITY*

EA = Empirical Archival

Co-authors: *Richard Baylis, University of Cardiff*

SESSION: **PS-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

PSPS02

Chair: *PASQUALE RUGGIERO*

House: *EBS*

Room: **304**

Purchaser - Provider Split And Cost Accounting In Local Governments. A Management Control Perspective

Author: *TIMO HYVONEN,
TURKU SCHOOL OF ECONOMICS*

CF = Case / Field Study

Co-authors: *Janne Järvinen, University of Oulu*

Horizontal Co-Ordination In Hospitals - On The Interaction Between Different Sources Of Control

Author: *KARI NYLAND,
TRONDHEIM BUSINESS SCHOOL*

CF = Case / Field Study

Co-authors: *Charlotte Morland, Trondheim Business School*

Innovation Diffusion Of The Balanced Scorecard Within A Government Agency

Author: *ZAHIRUL HOQUE,
LA TROBE UNIVERSITY*

CF = Case / Field Study

Co-authors: *Nur Haiza Muhammad Zawawi, University of Malaysia Terengganu*

SESSION: **PS-PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

PSPS03

Chair: *PATRIZIO MONFARDINI*

House: *EBS*

Room: **400E**

From Balanced Scorecard To Lean – Continuation Or Discontinuation Of Npm?

Author: *MARIA MÅRTENSSON,
STOCKHOLM UNIVERSITY*

CF = Case / Field Study

Co-authors: *Mikael Holmgren Caicedo, Stockholm University
Kristina Tamm Hallström, Stockholm School of Economics*

Making Sense Of Public Sector Accounting Reforms: A Comparison Of The Uk, Italy And Austria

Author: *MARIANNUNZIATA LIGUORI,
QUEEN'S UNIVERSITY BELFAST*

CF = Case / Field Study

Co-authors: *Noel Hyndman, Queen's University Management School, Belfast
Renate E. Meyer, Institute for Public Management and Governance, WU, Vienna University of Economics and Business, Vienna
Tobias Polzer, Institute for Public Management and Governance, WU, Vienna University of Economics and Business, Vienna
Silvia Rota, Department of Public Management and Policy, SDA Bocconi School of Management, Milan
Johann Seiwald, Institute for Public Management and Governance, WU, Vienna University of Economics and Business, Vienna
Ileana Steccolini, Bocconi University, Milan*

Organizational Practices As Carriers Of Logics In Situations Of Conflicting Logics

Author: *CELINA GISCH,
MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES*

CF = Case / Field Study

Co-authors: *Bernhard Hirsch, Munich University Of The Federal Armed Forces
Susanne Zubler, Eidgenössisches Finanzdepartement*

SESSION: **PS-PS** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

PSPS04

Chair: *MARIA DA CONCEIÇÃO DA COSTA MARQUES*

House: *EBS*

Room: **214**

Role Of Management Accounting In A Decentralized Public Health-Care

Author: *HANNELE KANTOLA,
UNIVERSITY OF OULU*

CF = Case / Field Study

The Interplay Of Management Accounting Research And Npm Health Initiatives

Author: *MARGIT MALMBOSE,
AARHUS UNIVERSITY, BUSINESS AND SOCIAL SCIENCES*

HI = History

Black Boxing Accrual Accounting Into Health Care: The 2002 Norwegian Health Care Reform

Author: *ANNE ISABELLE ROBBESTAD,
STORD/HAUGESUND UNIVERSITY COLLEGE*

EA = Empirical Archival

SESSION: **PS-PS** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

PSPS05

Chair: ANNE ISABELLE ROBBESTAD

House: EBS

Room: **214**

From Traditional To Modern Universities: The Ambiguousness Of Performance Management At Universities - In A University-Industry Collaboration Perspective

Author: ANJA BIRCH NIELSEN,
AALBORG UNIVERSITY

CF = Case / Field Study

Co-authors: Christian Nielsen, Aalborg University
Jesper Sort, Aalborg University
Morten Lund, Aalborg University

The Impact Of Frs 30 Heritage Assets On Leading British Museums And Galleries

Author: LENKA KRUPOVA,
ANGLIA RUSKIN UNIVERSITY

SU = Survey

SESSION: **PS-RF** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

PSRF01

Chair: ANTTI RAUTIAINEN

House: EBS

Room: **109**

Rent Extraction And Local Politicians' Performance In Spanish Municipalities

Author: *BERNARDINO BENITO,
UNIVERSITY OF MURCIA*

EA = Empirical Archival

Co-authors: *Francisco Bastida, University of Murcia
María-Dolores Guillamón, University of Murcia
Ana-María Ríos, University of Murcia
Cristina Vicente, University of Murcia*

Are Politicians Successful In Their Electoral Strategies? The Case Of Tax Revenue Budgeting Errors

Author: *MARÍA-DOLORES GUILLAMÓN,
MURCIA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Francisco Bastida, University of Murcia
Bernardino Benito, University of Murcia
Ana-María Ríos, University of Murcia
Cristina Vicente, University of Murcia*

Transparency As A Determinant Of Local Financial Condition

Author: *BEATRIZ CUADRADO-BALLESTEROS,
UNIVERSITY OF SALAMANCA*

EA = Empirical Archival

Co-authors: *Isabel-Maria Garcia-Sanchez, University Of Salamanca
Noemi Mordan, University Of Salamanca*

Determinants Of Local Governments' Re-Election: New Evidence Based On A Bayesian Approach

Author: *MARIA ISABEL BRUN MARTOS,
JAMES I UNIVERSITY*

EA = Empirical Archival

Co-authors: *Anabel Forte-Deltell, Universitat Jaume I
Maria Teresa Balaguer-Coll, Universitat Jaume I
Emili Tortosa-Ausina, Universitat Jaume I and Ivie*

Privatising Accounting And Accountability In The Public Sector: The Case Of Municipal Consolidation

Author: *GIUSEPPE GROSSI,
KRISTIANSTAD UNIVERSITY*

CF = Case / Field Study

Co-authors: *Ileana Steccolini, Bocconi University/Department of Public Management*

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SESSION: **PS-RF** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

PSRF02

Chair: MARGARET GREENWOOD

House: EBS

Room: **304**

The Use Of Accrual Accounting In Italian Universities: A Technical Perspective

Author: ANGELO ERBACCI,
POLYTECHNIC UNIVERSITY OF MILAN

EX = Experimental

Co-authors: Tommaso Agasisti, Politecnico di Milano
Giuseppe Catalano, Sapienza - Università di Roma
Ferdinando Di Carlo, Università degli Studi della Basilicata

Social Impact Bonds: Can Private Finance Rescue Public Programmes?

Author: CHRISTINE COOPER,
UNIVERSITY OF STRATHCLYDE

CF = Case / Field Study

Co-authors: Cameron Graham, Schulich School of Business
Darlene Himick, Concordia

Business Models In Health Care: Accounting For The Sustainability Of Palliative And End Of Life Care Provision By Voluntary Hospices' In England

Author: GRIGORIOS THEODOSOPOULOS,
BRUNEL UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors: Colin Haslam, Queen Mary University of London
Nick Tsitsianis, Queen Mary University of London

Project Management In Universities - Accounting Payroll On The Example Of The University Of Lodz

Author: AGNIESZKA WENCEL,
LODZ UNIVERSITY

CF = Case / Field Study

Co-authors: Irena Sobanska, Lodz University
Jacek Kalinowski, Lodz University

The Implementation Of Financial Tools In The Context Of Healthcare Reform: When Organisational Members Use Tools Because That Is The Proper Thing To Do

Author: CAROLE BONNIER,
ESCP - EUROPE

CF = Case / Field Study

Co-authors: Isabelle Flachere, ESCP Europe
Olivier Saulpic, ESCP Europe
Philippe Zarlowski, ESCP Europe

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SESSION: **PS-RF** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

PSRF03

Chair: *SHEILA ELLWOOD*

House: *EBS*

Room: **304**

Strategizing The Hellenic Railway Organization

Author: *AUDREY PATERSON,
HERIOTWATT UNIVERSITY EDINBURGH*

CF = Case / Field Study

Co-authors: *Stelios Kotsias, The American College of Greece - Deree College
William Jackson, Heriot Watt*

A Comparative Analysis Of Transparency In Sustainability Reporting By Local And Regional Governments

Author: *FRANCISCO JOSÉ ALCARAZ QUILES,
UNIVERSITY OF GRANADA*

CF = Case / Field Study

Co-authors: *Andrés Navarro-Galera, University of Granada
David Ortiz-Rodríguez, University of Granada*

Risk Factors And Drivers Of Financial Sustainability In Local Government. An Empirical Study

Author: *MANUEL PEDRO RODRÍGUEZ BOLÍVAR,
UNIVERSITY OF GRANADA*

EA = Empirical Archival

Co-authors: *Andrés Navarro Galera, University of Granada
Laura Alcaide Muñoz, University of Granada
María Deseada López Subirés, University of Granada
Raquel Garde Sánchez, University of Granada*

Potential Uses And Usefulness Of The Italian Local Government Consolidated Financial Reporting. The Case Of Town Council Of Brescia

Author: *CLAUDIO TEODORI,
UNIVERSITY OF BRESCIA*

CF = Case / Field Study

Co-authors: *Cristian Carini, University of Brescia*

Sustainability Reporting As Part Of The Sustainability Management In German Public Enterprises

Author: *DOROTHEA GREILING,
LINZ JOHANNES KEPLER UNIVERSITY*

EA = Empirical Archival

Co-authors: *Ludwig Theuvsen, Georg August University of Goettingen*

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SESSION: PS-RF DAY AND TIME: FRIDAY 23 MAY • 11:00-12:30

PSRF04

Chair: *INGER JOHANNE PETERSEN*

House: *EBS*

Room: **304**

Accounting For Heritage Assets: Does Measuring Economic Value Kill The Cat?

Author: *SHEILA ELLWOOD,
UNIVERSITY OF BRISTOL*

CF = Case / Field Study

Co-authors: *Margaret Greenwood, University of Bath*

Efficiency Of Water Utilities: Does Local Public Ownership Matter? Evidence From Italy

Author: *SILVIA PAZZI,
UNIVERSITY OF LEICESTER*

AM = Analytical / Modelling

Co-authors: *Meryem Duygun, University of Leicester
Emili Tortosa-Ausina, Universitat Jaume I
Simona Zambelli, University of Bologna*

Economic Revenue And Fair Value: What The Brazilian Market Has To Say About The Value Of Public Services In Education?

Author: *ERNESTO FERNANDO RODRIGUES VICENTE,
FEDERAL UNIVERSITY OF SANTA CATARINA*

AM = Analytical / Modelling

Co-authors: *Neuton Alcedir De Lima Amaral, Universidade Federal de Santa Catarina
Gueibi Peres Souza, Universidade Federal de Santa Catarina*

SESSION: PS-RF DAY AND TIME: FRIDAY 23 MAY • 14:30-16:00

PSRF05

Chair: *FRANCISCO BASTIDA*

House: *EBS*

Room: **304**

International Harmonisation As A Stimulus To Change Public Sector Accounting: Evidence From The Estonian Central Government

Author: *DANIELA ARGENTO,
KRISTIANSTAD UNIVERSITY*

CF = Case / Field Study

Co-authors: *Peeter Peda, University of Turku, Finland
Giuseppe Grossi, Kristianstad University, Sweden*

The Institutional Theory Perspective On The Impacts Of Central Government's Policies To Local Governments: A Case Study Of Indonesian Local Governments

Author: *ALEXANDER ANGGONO,
HERIOT-WATT UNIVERSITY EDINBURGH*

CF = Case / Field Study

Co-authors: *William Jackson, Heriot-Watt University
Audrey Paterson, Heriot-Watt University, UK*

International Political Economy: North-South Relations And Neo-Colonialism – France 'pushing' Through An Accounting Reform In Its Former African Colony

Author: *PHILIPPE JACQUES CODJO LASSOU,
UNIVERSITY OF SOUTHAMPTON*

CF = Case / Field Study