

# Collected Papers



## **PUBLIC SECTOR ACCOUNTING**

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

*In each category, sessions are presented by time slot.*

Session **PS-PSD** . Day and Time: **Thursday 30<sup>th</sup> April . 15.30-1700**

**PSPSD01**

**Chair: Julian Chamizo-Gonzalez**

**Room:  
Lomond Auditorium**

**Justifying Accounting Change: How Global Discourses Win Organisational Legitimation**

Discussant: Ileana Steccolini

Author: MARIANNUNZIATA LIGUORI, QUEEN'S UNIVERSITY BELFAST

CF = Case / Field Study

Co-Author: Noel Hyndman, Queen's University Belfast

**The Discharge Of Accountability By Social Enterprise Organisations: Do As We Say, Not As We Do**

Discussant: Louise Kloot

Author: MARTIN KELLY, QUEEN'S UNIVERSITY BELFAST

IC = Interdisciplinary / Critical

Co-Author: Ciaran Connolly, Queen's University Belfast

Session **PS-PS** . Day and Time: **Tuesday 28<sup>th</sup> April . 13.45-15.15**

**PSPS01**

**Chair: Delfina Rosa Da Rocha Gomes**

**Room:  
Lomond Auditorium**

**Blame Game Or Dialogue! Financial, Professional And Democratic Accountabilities In A Complex Health Care Setting**

Author: JUKKA PELLINEN, UNIVERSITY OF JYVASKYLA

CF = Case / Field Study

Co-Author: Toni Mättö, University of Jyväskylä  
Kari Sippola, University of Jyväskylä  
Antti Rautiainen, University of Jyväskylä

**Failure To Institutionalize Clinical Budgeting Practices In An Irish Hospital**

Author: GERARDINE DOYLE, UNIVERSITY COLLEGE DUBLIN

CF = Case / Field Study

Co-Author: John Burns, University of Exeter

**Insights Into Performance- Based Budgeting: A Literature Review And A Research Agenda**

Author: SARA GIOVANNA MAURO, SANT'ANNA SCHOOL OF  
ADVANCED STUDIES

EA = Empirical Archival

Co-Author: Lino Cinquini, Sant'Anna School of Advanced Studies  
Giuseppe Grossi, Kristianstad University

Session **PS-PS** . Day and Time: **Tuesday 28<sup>th</sup> April . 15.30-17.00**

**PSPS02**

**Chair: Margaret Greenwood**

**Room:  
Lomond Auditorium**

**Discursive Struggles Over Organisational Restructuring In A Public-Private Partnership: The Case Of London Underground**

Author: DORIS MERKL-DAVIES, WALES UNIVERSITY / BANGOR

IC = Interdisciplinary / Critical

Co-Author: Emma Hughes, Bangor University  
Tony Dobbins, Bangor University

**The Relationship Between Trust And Contract Within Externalized Public Service Provision: How Does Closeness Matter?**

Author: DANIELA ARGENTO, KRISTIANSTAD UNIVERSITY

CF = Case / Field Study

Co-Author: Peeter Peda, University of Turku

Session **PS-PS** . Day and Time: **Tuesday 28<sup>th</sup> April . 17.00-18.30**

**PSPS03**

**Chair: Dorothea Greiling**

**Room:  
Lomond Auditorium**

**A Survival Analysis Of Privatisation Of Municipal Solid Waste Collection Services. Modeling The Impact Of The Great Recession And Fiscal Stress**

Author: ANA MARÍA PLATA DÍAZ, UNIVERSITY OF GRANADA

EA = Empirical Archival

Co-Author: José Luis Zafrá-Gómez, University of Granada  
Juan Carlos Garrido-Rodríguez, University of Granada

Emilio De La Higuera-Molina, University of Granada  
Gemma Pérez-López, University of Granada  
Antonio Manuel López- Hernández, University of Granada

**The Effect Of Ownership Types On Hospital Efficiency**

Author: CHAD KWON, THE UNIVERSITY OF TEXAS-PAN AMERICAN  
Co-Author: Haiyan (helen) Zhou, The University of Texas Pan American

EA = Empirical Archival

**Session PS-PS . Day and Time: Thursday 30<sup>th</sup> April . 10.15-11.45****PSPS04****Chair: Toomas Haldma****Room:  
Lomond Auditorium****Applying Benford'S Law To Npos' Financial Statements**

Author: TOM VAN CANEGHEM, K.U.LEUVEN

EA = Empirical Archival

**The Use Of Financial Information By Donors In Poland: The Example Of The Donations Of 1% Of Income Tax**

Author: EWELINA ZARZYCKA, LODZ UNIVERSITY  
Co-Author: Halina Waniak-Michalak, Lodz University, Faculty of Management

SU = Survey

**Can ICT Be A Tool For Public Authorities To Manage Public Resources More Efficiently?**

Author: MARIA DEL ROCIO MORENO ENGUIX, MURCIA UNIVERSITY  
Co-Author: Laura Lorente Bayona, University of Murcia

EA = Empirical Archival

**Session PS-PS . Day and Time: Thursday 30<sup>th</sup> April . 11.45-13.15****PSPS05****Chair: Martin Kelly****Room:  
Lomond Auditorium****The Cost Of Sovereign Debt In Economic Crisis Times**

Author: MARÍA-DOLORES GUILLAMÓN, MURCIA UNIVERSITY  
Co-Author: Francisco Bastida, Murcia University  
Bernardino Benito, Murcia University  
Ana-María Ríos, Murcia University

EA = Empirical Archival

**Are Political Factor Influencing On Sustainability Of Local Governments? An Empirical Study**

Author: MANUEL PEDRO RODRÍGUEZ BOLÍVAR, UNIVERSITY OF GRANADA  
Co-Author: Andrés Navarro Galera, University of Granada  
María Deseada López Subirés, University of Granada  
Laura Alcaide Muñoz, University of Granada

EX = Experimental

**An Explanation Of Local Government Debt In Spain Based On Internal Control System**

Author: JOAQUIN HERNANDEZ, MURCIA UNIVERSITY  
Co-Author: Ester Gras, University of Murcia  
Mercedes Palacios, University of Murcia

EA = Empirical Archival

Session **PS-PS** . Day and Time: **Thursday 30<sup>th</sup> April . 14.00-15.30**

**PSPS06**

**Chair: Louise Kloot**

**Room:  
Lomond Auditorium**

**Why Do Politicians And Managers Use Performance Information In Rational Or Symbolic Ways? Does This Matter For Performance?**

Author: ILEANA STECCOLINI, BOCCONI UNIVERSITY

EA = Empirical Archival

Co-Author: Iris Saliterer, Alpen Adria University, Klagenfurt  
Mariafrancesca Sicilia, Università di Bergamo

**Earnings Management By Non-Profit Organizations: Evidence From Uk Charities**

Author: TEEROOVEN SOOBAROYEN, UNIVERSITY OF SOUTHAMPTON

EA = Empirical Archival

Co-Author: Tam Nguyen, University of Southampton

**Regulatory Incentives And Accruals Quality: Evidence From English National Health Service Foundation Trusts**

Author: MARGARET GREENWOOD, BATH UNIVERSITY

EA = Empirical Archival

Co-Author: Richard Baylis, Cardiff University

## Session PS-RF . Day and Time: Tuesday 28<sup>th</sup> April . 13:45-15:15

**PSRF02**

**Chair: Ileana Steccolini**

**Room: Katrine**

**Property Bubble, Urban Development Revenue And Political Corruption In Local Governments**

Author: BERNARDINO BENITO, UNIVERSITY OF MURCIA

EA = Empirical Archival

Co-Author: Francisco Bastida, University of Murcia  
María-Dolores Guillamón, University of Murcia  
Ana-Maria Ríos, University of Murcia

**Sustainability Reporting In The Austrian, German, And Swiss Public Sector**

Author: DOROTHEA GREILING, LINZ JOHANNES KEPLER UNIVERSITY

EA = Empirical Archival

Co-Author: Albert Traxler, Johannes Kepler University Linz  
Sandra Stoetzer, Johannes Kepler University Linz

**The Causes Of Public Participation In The Central Government Budget Process**

Author: ANA MARÍA RÍOS-MARTÍNEZ, MURCIA UNIVERSITY

EA = Empirical Archival

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

**U.S. Fund Accounting Through The Lens Of History**

Author: ALDO PAVAN, UNIVERSITY OF CAGLIARI

HI = History

Co-Author: Bernadette Dessalvi, University of Cagliari  
Paola Paglietti, University of Verona

## Session PS-RF . Day and Time: Thursday 30<sup>th</sup> April . 11:45-13:15

**PSRF01**

**Chair: Ogan Yigitbasioglu**

**Room: Katrine**

**Enhancing Third Sector Accountability Through Accounting – A Review Of Regulations And Practices In German-Speaking Countries**

Author: JOSEF BAUMÜLLER, VIENNA UNIVERSITY

AM = Analytical / Modelling

Co-Author: Nikolai Haring, University of Applied Sciences of the Viennese Chamber of Commerce

**The Introduction Of Public Sector Consolidated Financial Statements In Austria**

AM = Analytical / Modelling

Author: BARBARA SCHALLMEINER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

**Cost Accounting Implementation Within The State Administration, Between Usefulness And Legal Obligation. The French Ministry Of Defense Case**

Author: LAURENT CABANES, PARIS DAUPHINE UNIVERSITY

CF = Case/Field Study

**The Process Of Accounting Change In A Local Government: An Analysis From The Institutional Theory Perspective**

Author: LUCIANO REIS, STATE UNIVERSITY OF LONDRINA

CF = Case/Field Study

Co-Author: Carlos Eduardo Facin Lavarda, Regional University of Blumenau – FURB

Session **PS-RF** . Day and Time: **Thursday 30<sup>th</sup> April . 15:30-17:00**

**PSRF03**

**Chair: Torbjorn Tagesson**

**Room: Katrine**

**Accounting Colonization And Emancipation: Contrasting Cases From Nigerian Public Service Organizations**

Author: JIM HASLAM, NEWCASTLE UNIVERSITY

IC = Interdisciplinary / Critical

Co-Author: Laurence Ferry, Newcastle University  
Sonja Gallhofer, University of Glasgow  
Stuart Green, Durham University

**Online Financial Disclosure As An Accountability Mechanism For Ngos Across The Globe**

Author: JOSÉ ALONSO BORBA, FEDERAL UNIVERSITY OF SANTA CATARINA

SU = Survey

Co-Author: Kevin Good, UFSC - Federal University of Santa Catarina  
Lucas Maragno, UFSC - Federal University of Santa Catarina  
Denize Minatti Ferreira, UFSC - Federal University of Santa Catarina  
Ernesto Vicente, UFSC - Federal University of Santa Catarina

**Legal Assurance Or Performance Tool? Using Institutional Theory To Explain Perception Of The Local Government Consolidated Report**

Author: CRISTIAN CARINI, UNIVERSITY OF BRESCIA

SU = Survey

Co-Author: Davide Giacomini, University of Brescia  
Claudio Teodori, University of Brescia

**Frs 30 Heritage Assets In The United Kingdom - Success Or Failure?**

Author: LENKA KRUPOVA, ANGLIA RUSKIN UNIVERSITY

SU = Survey

**Sustainability Information In Anglo Saxon And South European Local Governments. Influencing Factors.**

Author: FRANCISCO JOSÉ ALCARAZ QUILES, UNIVERSITY OF GRANADA

CF = Case/Field Study

Co-Author: Andrés Navarro-Galera, University of Granada  
David Ortiz-Rodriguez, University of Granada