



PS.RF. Session 1

Chair: Louise Kloot

7376 Acerete
7615 Al Sharif

7818 Bachiller
8321 Clark
7841 Gori

Wednesday 14:00-15:30 Venus

Performance Indicators And Accountability: The Case Of Spanish Municipalities
Proposition Of A New Framework For The Institutionalization Of Managerial Innovation: The Case Of Performance Measurement In French Local Governments
Great Expectations And Low Results. Financial Performance Of The Merger Of Toscana Energia
Public Sector Financial Reporting: A Must For Democracy
An Analysis Of The State Of Health Of Italian Local Authorities Through A Empirical Study Of Their End-Year Results

PS.RF. Session 2

Chair: Anatoli Bourmistrov

8565 Balluchi
8789 Kantola
8715 Martiniello
6636 Vehmanen
8043 Zafra Gomez

Wednesday 16:00-17:30 Venus

The Duchy Of Parma Between 1814 And 1859. Some Insights Into The Accounting Disclosure Practices.
Analysing The Institutional Logic Of Late Drg- Adopters
Accounting On-Off Balance Infrastructure Assets In Public Accounts
A Science-Based Approach To The Conceptual Framework For General Purpose Financial Reporting By Public Sector Entities
Improve Financial Condition Or Reduce The Quality Of Public Services? An Analysis Of Cost Efficiency For Spanish Small Local Government

PS.RF. Session 3

Chair: Anne Stafford

7862 Brunsson
8558 Burke
8686 D'Amore
7714 Puntillo
7588 Zuurbier

Thursday 9:00-10:30 Venus

What'S In A Name? And The Importance Of Management Accounting
'managing Demand Risk In Ireland's Public Private Partnership Roads: A Network Governance Perspective
The Turnaround Process Of A Public Health Care System: Campania Region Case Study
An Empirical Investigation Into The Effects Of The Health Federalism And Reporting On Health Spending In Regional Budgets In The Italian Context
Episode Based Hospital Reimbursement Based On Cost Accounting: Mitigating Financial Risks



PS.RF. Session 4

Chair: Massimo Sargiacomo

6875 Bastida
8389 Chamizo
7435 Christiaens
8485 Cohen
7004 Rautiainen

Thursday 11:00-12:30 Venus

An Assessment Of Local Government Spending In Spain
A Proposal Of Cost Management And Indicators For The Environmental Area: The Case Of Madrid City Council
Implications Of Local Governments Reporting On Financial Institutions' Credit Policy
Factors Affecting Audit Report Time In A Eu Context: Evidence From Greek Municipalities
Otherhood, "soft Actors" And Conflicting Legitimations In Finnish Municipal Context

PS.RF. Session 5

Chair: Eva Wittbom

7478 Bagnoli
7248 Gallego Alvarez
6519 Jegers
8479 Navarro
7235 Servalli

Thursday 14:00-15:30 Venus

Italian Voluntary Organizations As Social Enterprises? Empirical Evidence From Tuscany
From Emerging To Connected E-Government: The Effects Of Socioeconomics And Internal Administration Characteristics
Do Nonprofit Organisations Manage Earnings?
Analysis Of The Usefulness Of Accounting Valuation Model Of The Ipsas For Governmental Accountability
Accounting For Killing, Accountability For Death