

Thursday, 8th May 2025

09:30 Opening session (Room 1 - Auditório, Floor 3, entrance)

Susana Jorge - Chair of the EGPA PSG XII Spring Workshop
 Gorana Roje - Co-chair of the EGPA PSG XII - Public Sector Financial Management
 José Manuel Mendes - Dean of the Faculty of Economics, University of Coimbra

10:00 - 11:00 - Keynote speakers

TJERK BUDDING (Vrije Universiteit Amsterdam, the Netherlands) **ELLEN HAUSTEIN (University of Rostock, Germany)**

Title: The role of accounting information in public sector financial management: revamping the basics to deal with new challenges

Chair: Susana Jorge (FEUC)

11:00 - 11:30 - Coffee break

Parallel sessions (11:30 - 13:00)

Room 1 (Auditório - Floor 3) - CHAIR: Eugenio Anessi-Pessina
Room 2 (J. M. Keynes Room - Floor 4) - CHAIR: Francesca Manes-Rossi
Room 3 (Gonçalves da Silva Room - Floor 4) - CHAIR: Isabel Maldonado

	Use of Accounting Information	Sustainability and Integrated Reporting	Local Finance Management
11:30	<p>Paper: Are financial reports relevant for decision making by local authorities? Evidence from Croatia</p> <p>Author(s): Ivana Barbieri, Vesna Vasicek, Gorana Roje</p> <p>Discussant: Anna Francesca Pattaro</p>	<p>Paper: Scientific Mapping Of The Literature On Sustainability Reporting In The Public Sector</p> <p>Author(s): Liliana Pimentel, Andreia Fernandes</p> <p>Discussant: Diana Vaz de Lima</p>	<p>Paper: Financial performance determinants: a cross-country analysis of local governments in Italy and Portugal</p> <p>Author(s): Filippo di Lucia, Susana Jorge, Sebastiano Torcivia</p> <p>Discussant: Lara Baião</p>
12:00	<p>Paper: Functions and Timing of Politicians' Use of Information and Role-Related Differences</p> <p>Author(s): Sonia Cocco, Alessandro Spano, Benedetta Bellò</p> <p>Discussant: Vesna Vasicek</p>	<p>Paper: The Socio-Political Dimension of Materiality Assessment in Sustainability Reporting: Evidence from European Port Authorities</p> <p>Author(s): Flavio Abate, Marco Bisogno, Francesca Citro</p> <p>Discussant: Liliana Pimentel</p>	<p>Paper: Building Robust Finances: How to Assess and Drive Financial Resilience at the Swiss Local Government Level?</p> <p>Author(s): Sandro Fuchs, Pascal Horni, Alma Ramsden, Lukas Augustin</p> <p>Discussant: Filippo di Lucia</p>
12:30	<p>Paper: Assessing the Financial Information Use by Politicians in Local Governments: a comparison between large Italian and Portuguese Municipalities</p> <p>Author(s): Anna Francesca Pattaro, Susana Jorge, Sandro Brunelli, Sónia Nogueira</p> <p>Discussant: Sonia Cocco</p>	<p>Paper: Readability and comprehensibility of the Integrated Report as an instrument for the budgetary and financial management of public resources</p> <p>Author(s): Ionara Cruz, Diana Vaz de Lima</p> <p>Discussant: Flavio Abate</p>	<p>Paper: Transparency, Financial Condition and Financial Sustainability in Portuguese Municipalities</p> <p>Author(s): Lara Baião, Pedro Cerqueira</p> <p>Discussant: Pascal Horni</p>

13:00 - 14:30 - Lunch

Parallel sessions (14:30 - 16:00)

Room 1 (Auditório - Floor 3) - CHAIR: Sandro Brunelli

Room 2 (J. M. Keynes Room - Floor 4) - CHAIR: Anna Francesca

Pattaro

Room 3 (Gonçalves da Silva Room - Floor 4) - CHAIR: Sotirios

Karatzimas

	New Technologies	Management Accounting and Performance	Education
14:30	Paper: The Role of Accounting Information and Artificial Intelligence in Public Sector Internal Auditing: Back to Basics with a Technological Twist Author(s): Ivan Dionisijev, Zorica Lazarevska Discussant: Carlos Santos	Paper: Management accounting changes in the local government context: combining institutional and contingency factors Author(s): Patrícia Gomes, José Renato Nóbrega Discussant: Helena Costa Oliveira	Paper: Teaching public accounting in the context of Industry 4.0. - A challenge Author(s): Rita Silva Discussant: Maria Conceição Marques
15:00	Paper: Using Generative Artificial Intelligence to Generate Comprehensible and Personalized Public Accounting Reports Author(s): Luciana Rezende, Diana Vaz de Lima, Wellington Silva Discussant: Ivan Dionisijev	Paper: Managing performance in local government. Do performance management routines influence performance information use? Author(s): Vincenzo Vignieri, Simona Caramia, Riccardo Mussari, William C. Rivenbark Discussant: Patrícia Gomes	Paper: Interconnection between knowledge management and sustainability in higher education institutions in Portugal Author(s): Maria Conceição Marques Discussant: Rita Silva
15:30	Paper: Determinants of digital transformation in Portuguese municipalities: an overview Author(s): Augusta Ferreira; Carlos Santos Discussant: Diana Vaz de Lima	Paper: Assessment of the main factors of the parallel economy in the African continent Author(s): Emilio Muienje Ginga, Miguel Viegas, Liliana Pimentel Discussant: Vincenzo Vignieri	Paper: Author(s): Discussant:

16:00 - 16:30 - Coffee break

Parallel sessions (16:30 - 18:00)

Room 1 (Auditório - Floor 3) - CHAIR: Pascal Horni

Room 2 (J. M. Keynes Room - Floor 4) - CHAIR: Marco Bisogno

Room 3 (Gonçalves da Silva Room - Floor 4) - CHAIR: Lucia

Giovanelli

	Budget Management	Sustainability Accounting	Accountability
16:30	Paper: Financial challenges and opportunities in the decentralization of education services: evidence from portuguese municipalities Author(s): Catarina Proença, Daniel Taborda, Liliana Pimentel, Luís Moura Ramos, Ricardo Joaquim, Susana Jorge Discussant: Veronika Vakulenko	Paper: The nexus of carbon accounting and climate budgeting in hybrid organisations: focus on decarbonisation metrics Author(s): Jean Claude Mutiganda, Jonas Spohl Discussant: Augusta Ferreira	Paper: The accountability conundrum: epistemic, normative, and traceability concerns in algorithmic decision-making Author(s): Vincenzo Vignieri, Riccardo Mussari, Simona Caramia Discussant: Camilla Falivena
17:00	Paper: Early childhood: analysis of the program budget for exclusive and comprehensive child expenditure Author(s): Samuel Leite Castelo, Antonio Callado, Eloísa Vidal, Luciana de Almeida Discussant: Catarina Proença	Paper: Reporting for urban biodiversity from an ecology-for-the-city perspective Author(s): Sotirios Karatzimas, Francisco García-Triviño, Josabel Belliure, Rosalina Montes Discussant: Jean Claude Mutiganda	Paper: Revisiting Accountability: The Evolving Role of Accounting and Auditing in Public Sector Governance Author(s): Isabel Maldonado, Helena Costa Oliveira Discussant: Vincenzo Vignieri
17:30	Paper: Gender budgeting as a tool for improving public financial management? Evidence from Ukrain Author(s): Veronika Vakulenko Discussant: Samuel Leite Castelo	Paper: Social and Environmental Responsibility in Portuguese Municipalities Author(s): Beatriz Dinis, Augusta Ferreira, Helena Inácio Discussant: Sotirios Karatzimas	Paper: Collaborative governance and dialogic accountability processes: the politicians' viewpoint Author(s): Camilla Falivena, Alessandro Giosi, Beatrice Meo, Virginia Discussant: Isabel Maldonado

19:30 - 23:00 - Aperitif and dinner (Centro Cultural D. Dinis - Sala da Lareira)

EGPA Spring Workshop 2025
 Faculty of Economics, University of Coimbra (Portugal) | 8th - 9th May 2025

Friday, 9th May 2025

Parallel sessions (09:30 - 11:00)

Room 1 (Auditório - Floor 3) - CHAIR: Sónia Nogueira

Room 2 (Room 4.1 - Floor 4) - CHAIR: Vincenzo Vignieri

Room 3 (Gonçalves da Silva Room - Floor 4) - CHAIR: Gorana Roje

Accounting Reforms

Reporting

Accounting Transformations

09:30	<p>Paper: Accrual accounting in small Local Government entities: insights from Portugal to Italy</p> <p>Author(s): Gioacchino Benfante, Susana Jorge, Marco Ferretti, Isabela Monzoni</p> <p>Discussant: Isabel Maldonado</p>	<p>Paper: Sustainability Reporting and Financial Resilience in Local Governments: A Quadruple Bottom Line Perspective</p> <p>Author(s): Liliana Pimentel, Mariana Teixeira, Andreia Fernandes</p> <p>Discussant: Camilla Falivena</p>	<p>Paper: Digital Transformation and Management Accounting Change: Insights from the Portuguese NHS</p> <p>Author(s): Marta Almeida</p> <p>Discussant: Marco Bisogno</p>
10:00	<p>Paper: Does 'accounting culture' matter in accrual accounting implementation in the public sector?</p> <p>Author(s): Maiara Sasso, Susana Jorge, Patrícia Varela</p> <p>Discussant: Gioacchino Benfante</p>	<p>Paper: Quality of information provided by the local government financial and budgetary reporting: Polish experiences</p> <p>Author(s): Magdalena Kowalczyk</p> <p>Discussant: Francesca Manes-Rossi</p>	<p>Paper: Assetization: How to transform assets confiscated from mafia organisations into public sector assets</p> <p>Author(s): Marco Bisogno</p> <p>Discussant: Marta Almeida</p>
10:30	<p>Paper: The Adoption of IPSAS, Accrual-Based Accounting, and ISA in the EU Public Sector: Implications for Governance Quality, Transparency, and Accountability</p> <p>Author(s): Isabel Maldonado, Carlos Pinho, Helena Costa Oliveira</p> <p>Discussant: Sónia Nogueira</p>	<p>Paper: Does accounting maturity enhance the reconciliation between Governmental Accounting and National Accounts?</p> <p>Author(s): Camilla Falivena, Alessandro Giosi, Beatrice Meo, Silvia Testarmata</p> <p>Discussant: Magdalena Kowalczyk</p>	<p>Paper:</p> <p>Author(s):</p> <p>Discussant:</p>

11:00 - 11:30 - Coffee break

11:30 - 12:30 - Round Table

Title: Different perspectives on the use of financial information in public sector financial management

Chair: Eugenio Caperchione (UNIMORE)

Guests: *Ana Furtado (Court of Audit)*

Miguel Fonseca (Municipality of Coimbra, Alderman for Financial Issues)

Margarida Mano (Vice-Rector, Catholic University, Lisbon)

Ana Abrunhosa (Member of Parliament and former Minister for National Cohesion)

12:30 - 13:00 - Closing

Sandro Brunelli - Co-chair of the EGPA PSG XII - Public Sector Financial Management

Organizers of the EGPA PSG XII Spring Workshop 2025

13:00 - 14:30 - Lunch