
09 May 2019

8.30-9.00	Room 118	Registration
9.00-9.30	Room 118	Welcome speeches Dan Lazar, <i>Babes-Bolyai University Vicerector</i> Razvan V. Mustata, <i>FSEGA Dean</i> Calin Hintea, <i>FSPAC Dean</i> Sandra Cohen, <i>EGPA PSC XII</i>
9.30-10.30	Room 118	Plenary session Current developments in International Public Sector Accounting Thomas Muller Berger, <i>Chair Consultative Advisory Group (CAG) to the IPSASB, Chair of the Public Sector Group of Accountancy Europe, EY Global Head of International Public Sector</i> Lessons from the global implementation of IPSAS Andreia Stanciu, <i>Head of ACCA SE Europe</i>
10.30-11.00	Library R1	Coffee break
11.00-12.00	Room 118	Plenary session Critical issues to IPSAS-based accounting harmonization in the government sector: evidence from Italy Mariano D'Amore, <i>Former public member IPSASB, full professor at Parthenope Univ Naples, Italy, IPSAS/EPAS based accounting reform expert</i> New Challenges for public sector accounting profession ? Cristina Gutu, <i>Head of KPMG Training Academy</i>
12.00-13.00	Room 118	Round table The future of EU Public Sector Accounting - Francesca Manes Rossi, Chair Thomas Muller Berger, <i>Public Sector Group of Accountancy Europe</i> Andreia Stanciu, <i>ACCA SE Europe</i> Mariano D'Amore, <i>Univ. Parthenope, Napoli, Italy</i> Cristina Gutu, <i>KPMG Academy</i> Adrian Popescu, <i>CAFR</i>
13.00-14.30	Library R1	Lunch break
14.30-16.00	Library R2	Session 1A IPSAS - Mariano D'Amore, Chair 1. Stakeholders' participation in the Development of International Public Sector Accounting Standards (IPSAS): A Multi-Issue and Multi-Period Analysis of the due process <i>Anschi De Wolf, Johan Christiaens</i> <i>(Discussant: Razvan Hoinaru)</i> 2. Public Sector Accounting Harmonization in the European Union: assessing the players <i>Sandra Cohen, Francesca Manes-Rossi, Isabel Brusca</i> <i>(Discussant: Anschi De Wolf)</i> 3. How Public Sector Accounting Mimics Private Sector Reporting and Puts Foundational Services at Risk <i>Colin Haslam, Nick Tsitsianis, Razvan Hoinaru</i> <i>(Discussant: Isabel Brusca)</i>

14.30-16.00	Library R3	<p>Session 1B IT CHALLENGES <i>Cristina Stefanescu, Chair</i></p> <p>1. IT impact on accounting profession <i>Andrei Racu</i> (Discussant: <i>Teodora Farcas</i>)</p> <p>2. IT impact on accounting education <i>Liana Stanca, Ramona Lacurezeanu</i> (Discussant: <i>Atena Faragalla</i>)</p> <p>3. H2020 Projects opportunities for cooperation <i>Bianca Muntean, Ioana Sbarcea</i> (Discussant: <i>Liana Stanca</i>)</p> <p>4. Best practice: Regeneration and Optimisation of Cultural Heritage in creative and knowledge cities <i>Iulia Gabriela Georgescu</i> (Discussant: <i>Gianluca Zanellato</i>)</p>
16.00-16.30	Library R1	Coffee break
16.30-18.00	Library R2	<p>Session 2A PERFORMANCE - <i>Sandra Cohen, Chair</i></p> <p>1. Boundary Spanning in Mandated Hospital Networks <i>Mara Santejudeanu, Geraldine Robbins, Katerina Bohle-Carbonell</i> (Discussant: <i>Cristoph Reichard</i>)</p> <p>2. The Use of Performance Information by Politicians in Municipal Budgeting <i>Cristoph Reichard</i> (Discussant: <i>Vesna Vasicek</i>)</p> <p>3. Who has More Developed Performance Measurement in Croatia? Public Hospitals or Higher Education Institutions <i>Vesna Vasicek, Verica Budimir, Svjetlana Letinic</i> (Discussant: <i>Geraldine Robbins</i>)</p>
16.30-18.00	Library R3	<p>Session 2B FINANCIAL MANAGEMENT- <i>Adrian Inceu, Chair</i></p> <p>1. Students' visitors - Among types of local tourism left unexplored? <i>Andrei Chirca, Dan Lazar</i> (Discussant: <i>Lucas Oliveira Gomes Ferreira</i>)</p> <p>2. Evidence of Flypaper Effect in Brazilian Municipalities <i>Andre Luiz Marques Serrano, Lucas Oliveira Gomes Ferreira, Federico Revelli</i> (Discussant: <i>Anamaria Dan</i>)</p> <p>3. The Determinants of Municipal Bond Market in Romania <i>Anamaria Dan, Cristina Nistor</i> (Discussant: <i>Andrei Chirca</i>)</p> <p>4. The Organization, Human Resources and the Missions of Romanian Internal Public Auditing between 2006 and 2017 <i>Felicia Cornelia Macarie, Octavian Moldovan</i> (Discussant: <i>Liliana Lazari</i>)</p>
19.00-22.00	Piramida Restaurant	Gala dinner <i>Emanuel de Martonne Street, no 1, Cluj-Napoca</i>

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9.30-11.00	Room 118	Session 3A DISCLOSURE <i>Cristoph Reichard, Chair</i> 1. Integrated Reporting and European State-Owned Enterprises: A disclosure Analysis Pre and Post 2014/95/EU <i>Giuseppe Nicolo, Gianluca Zanellato, Francesca Manes-Rossi, Adriana Tiron-Tudor</i> (Discussant: <i>Luca Bartocci</i>) 2. What influences disclosure choice in EU Supreme Audit Institutions' performance audit annual reports? <i>Roxana Moldovan, Melinda Timea Fulop</i> (Discussant: <i>Jelena Poljasevic</i>) 3. The Assessment of the Transparency of Financial Reporting of Public Sector Entities in the Republic of Srpska <i>Jelena Poljasevic, Tajana Serdar Rakovic</i> (Discussant: <i>Marco Bisogno</i>) 4. Do public sector accounting reforms affect e-government? An assessment on OECD countries <i>Marco Bisogno, Serena Santis, Beatriz Cuadrado-Ballesteros</i> (Discussant: <i>Giuseppe Nicolo</i>)
11.00-11.30	Room 120	Coffee break
11.30-13.00	Room 118	Session 4A DEVELOPMENTS - <i>Francesca Manes-Rossi, Chair</i> 1. Developments of Public Accounting in the Republic of Moldova and Consistency with IPSAS <i>Lilia Grigoroj, Tatiana Railean</i> (Discussant: <i>Maria Antonia de Jesus</i>) 2. From Sustainability Reporting To Integrated Thinking and Reporting For Public Sector <i>Oana Raluca Ivan, Atila Tamas, Dan Topor</i> (Discussant: <i>Lilia Grigoroj</i>) 3. Use of Financial Information in Parliaments: How the Records Reflect the Reality <i>Maria Antonia Jorge De Jesus, Sonia Paula Da Silva Nogueira, Susana Margarida Jorge</i> (Discussant: <i>Giovanna Dabbicco</i>) 4. The Role of Charts of Accounts in Public Sector Accounting <i>Giovanna Dabbicco, Susana Jorge, Caroline Aggestam, Diana Vaz de Lima</i> (Discussant: <i>Oana Raluca Ivan</i>)
13.00-14.00	Room 120	Lunch break
14.00-15.30	Room 118	Session 5A -QUALITY <i>Isabel Brusca, Chair</i> 1. Faithfulness Representation and Verifiability of Brazilian Accounting Databases <i>Lucas Oliveira Gomes Ferreira, Andre Luiz Marques Serrano, Federico Revelli</i> (Discussant: <i>Mara Santejudean</i>) 2. Accounting Organization of Public Institutions in the Republic of Moldova <i>Liliana Lazari, Maia Bajan</i> (Discussant: <i>Giovanna Dabbicco</i>) 3. Relevance of Government-Wide Financial Reporting: Issues and Prospects <i>Giovanna Dabbico, Adriana Tiron-Tudor</i> (Discussant: <i>Nicoleta Farcane</i>) 4. Key Factors of Public Interest Conceptual Framework Related to Accounting Issues <i>Nicoleta Farcane, Rodica Blidisel</i> (Discussant: <i>Felicia Cornelia Macarie</i>)
15.30-16.00	Room 118	EGPA further plans
16.00-16.30	Room 118	Closing session
18.00-20.00		City Walking tour