Collected Papers

PUBLIC SECTOR ACCOUNTING

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<tr>
<td><strong>Author</strong>: ANA MARÍA PLATA DÍAZ, UNIVERSITY OF GRANADA</td>
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<tr>
<td><strong>Co-authors</strong>: 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</td>
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<tr>
<td><strong>Risks And Benefits Of Legislative Budgetary Oversight</strong></td>
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<tr>
<td><strong>Author</strong>: ANA MARÍA RÍOS-MARTÍNEZ, MURCIA UNIVERSITY</td>
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<tr>
<td><strong>Co-authors</strong>: Francisco Bastida, University of Murcia, Bernardino Benito, University of Murcia, María-Dolores Guillamón, University of Murcia</td>
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<tr>
<td><strong>Audit Fees And Pre-Audit Financial Reporting Quality: Evidence From Welsh Local Authorities</strong></td>
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<tr>
<td><strong>Author</strong>: MARGARET GREENWOOD, BATH UNIVERSITY</td>
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<td><strong>Co-authors</strong>: Richard Baylis, University of Cardiff</td>
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<tr>
<td><strong>Author</strong>: TIMO HYVONEN, TURKU SCHOOL OF ECONOMICS</td>
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<tr>
<td><strong>Co-authors</strong>: Janne Järvinen, University of Oulu</td>
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<tr>
<td><strong>Horizontal Co-Ordination In Hospitals - On The Interaction Between Different Sources Of Control</strong></td>
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<tr>
<td><strong>Author</strong>: KARI NYLAND, TRONDHEIM BUSINESS SCHOOL</td>
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<td><strong>Co-authors</strong>: Charlotte Morland, Trondheim Business School</td>
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<tr>
<td><strong>Innovation Diffusion Of The Balanced Scorecard Within A Government Agency</strong></td>
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<tr>
<td><strong>Author</strong>: ZAHIRUL HOQUE, LA TROBE UNIVERSITY</td>
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<td><strong>Co-authors</strong>: Nur Haiza Muhammad Zawawi, University of Malaysia Terengganu</td>
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PSPS03  

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

**Author:** MARIA MÅRTENSSON, STOCKHOLM UNIVERSITY  

**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  

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

PSPS04  

**Role Of Management Accounting In A Decentralized Public Health-Care**

**Author:** HANNELE KANTOLA, UNIVERSITY OF OULU

**The Interplay Of Management Accounting Research And Npm Health Initiatives**

**Author:** MARGIT MALMMOSE, AARHUSS UNIVERSITY, BUSINESS AND SOCIAL SCIENCES

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

**Author:** ANNE ISABELLE ROBBESTAD, STORD/HAUGESUND UNIVERSITY COLLEGE
From Traditional To Modern Universities: The Ambiguousness Of Performance Management At Universities - In A University-Industry Collaboration Perspective

Author: ANJA BIRCH NIELSEN, AALBORG UNIVERSITY

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
Rent Extraction And Local Politicians' Performance In Spanish Municipalities

Author: BERNARDO BENITO, UNIVERSITY OF MURCIA

Co-authors: Francisco Bastida, University of Murcia
Maria-Dolores Guillamón, University of Murcia
Ana-Maria 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

Co-authors: Francisco Bastida, University of Murcia
Bernardo Benito, University of Murcia
Ana-Maria Ríos, University of Murcia
Cristina Vicente, University of Murcia

Transparency As A Determinant Of Local Financial Condition

Author: BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA

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

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

Co-authors: Ileana Steccolini, Bocconi University/Department of Public Management
Collected Papers • RF Sessions • PUBLIC SECTOR ACCOUNTING

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

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

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

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

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

Co-authors: Isabelle Flachere, ESCP Europe
Olivier Saulpic, ESCP Europe
Philippe Zarlowski, ESCP Europe
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<td>Audrey Paterson, Heriot-Watt University Edinburgh</td>
<td>Stelios Kotsias, The American College of Greece - DEREE College, David Ortiz-Rodríguez, University of Granada</td>
<td>CF = Case / Field Study</td>
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<td>A Comparative Analysis Of Transparency In Sustainability Reporting By Local And Regional Governments</td>
<td>Francisco José Alcaraz Quiles, University of Granada</td>
<td>Andrés Navarro-Galera, University of Granada, David Ortiz-Rodríguez, University of Granada</td>
<td>CF = Case / Field Study</td>
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<td>Risk Factors And Drivers Of Financial Sustainability In Local Government. An Empirical Study</td>
<td>Manuel Pedro Rodríguez Bolívar, University of Granada</td>
<td>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</td>
<td>EA = Empirical Archival</td>
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<td>Potential Uses And Usefulness Of The Italian Local Government Consolidated Financial Reporting. The Case Of Town Council Of Brescia</td>
<td>Claudio Teodorì, University of Brescia</td>
<td>Cristian Carini, University of Brescia</td>
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<td>Sustainability Reporting As Part Of The Sustainability Management In German Public Enterprises</td>
<td>Dorothée Greiling, Linz Johannes Kepler University</td>
<td>Ludwig Theuven, Georg August University of Goettingen</td>
<td>EA = Empirical Archival</td>
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### SESSION: PS–RF  
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FRIDAY 23 MAY • 11:00-12:30

#### PSRF04  
**Chair:** INGER JOHANNE PETTERSEN  
**House:** EBS  
**Room:** 304

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

**Author:** SHEILA ELLWOOD,  
UNIVERSITY OF BRISTOL

**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

**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

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

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### 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

**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

**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

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