



**13<sup>th</sup> BIENNIAL CIGAR CONFERENCE GHENT 2011**  
**Bridging public sector and non-profit sector accounting**  
**CONFERENCE PROGRAMME**

**Venue & plenary sessions: Aula**, Volderstraat 9, 9000 Ghent

**Parallel sessions: Het Pand**, Onderbergen 1, 9000 Ghent

**Start boat trip: Boathouse**, Korenlei 4A, 9000 Ghent (*In front of Marriott Hotel*)

**Gala dinner: Castle of the Counts**, Sint-Veerleplein 11, 9000 Ghent

Thursday, 9 June 2011		
08.30 – 9.00	<b>Registration</b>	Aula
09.00 – 9.15	<p style="text-align: center;"><b>Welcome address</b></p> <p>Marc De Clercq, <i>Dean Faculty of Economics and Business Administration, Honorary Vice-Rector Ghent University</i>            Johan Christiaens, <i>Chair CIGAR Conference</i></p>	Aula
9.15 – 10.45	<p style="text-align: center;"><b>Opening session</b></p> <p>Key-note speakers:            - Danielle Morin, <i>HEC Montréal, Canada</i>            - Johan Verstraeten, <i>General Administrator – National Office for Family Allowances, Belgium</i>            - Helen Alderson, <i>Director of Financial Resources and Logistics of the International Committee of the Red Cross, Switzerland</i>            - Dorothea Greiling, <i>Johannes Kepler University Linz, Austria</i></p>	Aula
10.45 – 11.30	<b>Coffee Break</b>	Het Pand
11.30 – 13.00	<b>Parallel session A</b>	Het Pand
13.00 – 14.30	<b>Lunch</b>	Het Pand
14.30 – 16.00	<b>Parallel session B</b>	Het Pand
16.00 – 16.30	<b>Coffee Break</b>	Het Pand
16.30 – 18.00	<b>Parallel session C</b>	Het Pand
19.00 – 20.00	<b>Excursion ‘Boat tour in the medieval centre of Ghent’</b>	Boathouse



Friday, 10 June 2011		
09.00 - 10.30	<b>Parallel session D</b>	Het Pand
10.30 - 11.00	<b>Coffee Break</b>	Het Pand
11.00 - 12.30	<b>Parallel session E</b>	Het Pand
12.30 - 14.00	<b>Lunch</b>	Het Pand
14.00 – 15.30	<b>Parallel session F</b>	Het Pand
15.30 – 16.00	<b>Coffee Break</b>	Het Pand
16.00 – 17.30	<p style="text-align: center;"><b>Round table: “Bridging public sector and non-profit sector accounting”</b></p> <p>Moderator: Johan Christiaens, <i>Chair CIGAR Conference</i></p> <ul style="list-style-type: none"> <li>- Eugenio Caperchione, <i>Chair CIGAR Board</i></li> <li>- Andreas Bergmann, <i>Chair IPSAS Board</i></li> <li>- Caroline Mawhood, <i>Chair FEE Public Sector Committee</i></li> <li>- Michel De Wolf, <i>President of the Belgian Institute of Certified Auditors</i></li> <li>- Martin Dees, <i>Netherlands Court of Audit</i></li> </ul>	Aula
19.00 - 24.00	<b>Gala dinner</b>	Castle of the Counts

## Parallel session A Thursday 9<sup>th</sup> June 11.30-13h Het Pand

Chair: Necdet Saglam		
Public Sector Accounting Reforms in Two South Asian Countries: A Comparative Study of Nepal and Sri Lanka <i>Discussant: Zakiah Saleh</i>	Pawan Adhikari; Chamara Kuruppu; Frode Mellemvik	<b>A1</b> Room 'Rector Vermeylen'
Disclosure of Accountability Information in Public Sector: The Case of Malaysian Federal Statutory Bodies <i>Discussant: David Heald</i>	Nur Barizah Abu Bakar; Zakiah Saleh:	
Chair: John Stanford		
Measured vs. perceived financial knowledge of municipal board members <i>Discussant: Levi Gårseth-Nesbakk</i>	Eija Vinnari; Salme Näsi	<b>A2</b> Room 'Rector Blancquaert'
Accountability limitations with respect to parliamentary oversight: a case of Norway and Sri Lanka <i>Discussant: Eija Vinnari</i>	Chamara Kuruppu; Levi Gårseth-Nesbakk	
Chair: Toomas Haldma		
Accounting for Nonprofit Organizations: A Case Study of a Norwegian Housing co-operative <i>Discussant: Marine Portal</i>	Norvald Monsen	<b>A3</b> Room 'Priorzaal'
UK - France: a case study on impacts of State political conception on accounting reforms <i>Discussant: Norvald Monsen</i>	Marine Portal; Evelyne Lande; Rowan Jones	
Chair: Francesca Manes Rossi		
Disclosure of accounting government reports : a comparative study between Brazil and MERCOSUL countries members from IPSAS perspectives <i>Discussant: Maria Antonia Jesus</i>	Lucas Ferreira; Diana Lima	<b>A4</b> Room 'Oude infirmerie'
Governmental Accounting versus National Accounts – implications of different accounting bases on EU member-States Central Government deficit/surplus <i>Discussant: Ann Lecluyse</i>	Maria Antonia Jesus; Susana Jorge	

<b>Chair: Sheila Ellwood</b>		
Accrual Accounting and Struggles of Non-Profit Health Care Organisations under Competition Threats in Finland: A Case Study <i>Discussant: Ron Day</i>	Jean Claude Mutiganda; Arne Fagerström; Lars Hassel	<b>A5</b>  Room 'Persconferentiezaal'
Dual accrual budget reporting frameworks: The Australian experience of divergence and convergence: 2000-2009 <i>Discussant: Jean Claude Mutiganda</i>	Ron Day	
<b>Chair: Bernardino Benito</b>		
Nordic state auditing: Differentiation or hybridisation of knowledge? <i>Discussant: Simone Lazzini</i>	Kim Jeppesen; Aage Johnsen; Thomas Carrington; Bino Catusus; Jarmo Vakkuri; Kristin Reichborn-Kjennerud	<b>A6</b>  Room 'Sacristie'
Two-tier accounting reforms. A cross-sectorial comparison. <i>Discussant: Kim Jeppesen</i>	Sabina Ponzio; Simone Lazzini	

## Parallel session B Thursday 9<sup>th</sup> June 14.30-16h Het Pand

Chair: Mark Christensen		
The influence of environmental, organizational and individual factors on the adoption/use of performance management innovations in local governments <i>Discussant: Mari Kobayashi</i>	Iris Saliterer; Sanja Korac	<b>B1</b> Room 'Rector Vermeylen'
Usefulness of Accrual Information in Non-mandatory Environment: the case of Japanese Local Government <i>Discussant: Iris Saliterer</i>	Mari Kobayashi; Kiyoshi Yamamoto; Hideki Hujii; Keiko Ishikawa; Ayako Sato	
Chair: Frode Mellempvik		
Performance management in public education system <i>Discussant: Imtiaz Badshah</i>	Toomas Haldma; Kristi Ploom	<b>B2</b> Room 'Rector Blancquaert'
Accounting from Religious Perspective: a Case of the Islamic Republic of Pakistan <i>Discussant: Toomas Haldma</i>	Imtiaz Badshah	
Chair: Eugenio Caperchione		
The IPSASB's Conceptual Framework Reflected Against the Current State of Governmental Accounting in Germany <i>Discussant: Natalia Aversano</i>	Jens Heiling	<b>B3</b> Room 'Priorzaal'
Governmental financial reporting of heritage assets in the perspective of users needs <i>Discussant: Ricardo Mussari</i>	Natalia Aversano; Johan Christiaens	
Chair: Torbjörn Tagesson		
Contrasting NPM vs Post-NPM through financial performance. A cross sectional analysis of Spanish local governments <i>Discussant: Patricia Gomes</i>	Jose Zafra-Gomez; Manuel Pedro Rodríguez Bolívar; Andrés Navarro Galera; Laura Alcaide Muñoz	<b>B4</b> Room 'Oude infirmerie'
The relationship between the organizational context, performance management practices and performance: an empirical investigation using a moderating approach <i>Discussant: Vicente Montesinos</i>	Patrícia Gomes; Sílvia Mendes; João Carvalho	

<b>Chair: Danielle Morin</b>		
Towards a comparative-international understanding of budgeting and accounting reforms in national governments: France, Germany, the UK and the US <i>Discussant: Silvia Rota</i>	Rowan Jones; Klaus Lüder; Marine Portal; Evelyne Lande	<b>B5</b>  Room 'Persconferentiezaal'
Public sector accounting reforms: a discourse analysis perspective. Bringing the Gattopardo back to life? <i>Discussant: Rowan Jones</i>	Silvia Rota; Ileana Steccolini; Mariannunziata Liguori	
<b>Chair: Dorothea Greiling</b>		
Assessing the efficiency of Spanish local entities in the provision of public sports facilities <i>Discussant: Francesca Manes Rossi</i>	Maríadel Rocio Moreno-Enguix; Bernardino Benito; José Solana-Ibañez	<b>B6</b>  Room 'Sacristie'
Different financial health measurement systems in different governance settings. A matter of contingency? <i>Discussant: María del Rocio Moreno-Enguix</i>	Emanuele Padovani; Francesca Manes Rossi; Rebecca Orelli	

## Parallel session C Thursday 9<sup>th</sup> June 16.30-18h Het Pand

Chair: Hassan Ouda		
A Research on the accountability of NGOs in Turkey <i>Discussant: Anne-Mie Reheul</i>	Necdet Saglam; Mehmet Necdet Timur	<b>C1</b> Room 'Rector Vermeylen'
Auditor choice in the nonprofit sector: A behavioural perspective <i>Discussant: Necdet Saglam</i>	Anne-Mie Reheul	
Chair: Sandra Cohen		
Accounting information and voters' behaviour: an empirical research in Portuguese municipalities <i>Discussant: Salme Nasi</i>	Patrícia Gomes; Maria José Fernandes; Carina Silva	<b>C2</b> Room 'Rector Blancquaert'
Determinants of cost system sophistication and satisfaction in Dutch municipalities <i>Discussant: Tatiana Antipova</i>	Tjerk Budding; Martijn Schoute	
Chair: Riccardo Mussari		
The full cycle of a performance measurement system: the Use of Resources assessment for English local authorities <i>Discussant: Barbara Schallmeiner</i>	Ron Hodges; David Heald	<b>C3</b> Room 'Priorzaal'
Performance measurement in the function of control and supervision of Croatian budgetary users <i>Discussant: Ron Hodges</i>	Verica Budimir; Mirjana Hladika; Robert Idlbek	
Chair: Sandra Verbruggen		
The convergence of governmental and non-profit sector accounting in transition countries: the case of Croatia <i>Discussant: Harun Harun</i>	Gorana Roje; Vesna Vasicek; Davor Vasicek	<b>C4</b> Room 'Oude infirmerie'
A Critical Note on the Public Sector Accounting Reform in the Post-Suharto Era of Indonesia <i>Discussant: Gorana Roje</i>	Harun Harun; Karen Van Peurseem; Ian Eggleton	
Chair: Giuseppe Grossi		
Exploring the link between competitiveness and social investments <i>Discussant: Ulf Ramberg</i>	Caterina Ferrone; Danilo Tuccillo; Francesco Agliata	<b>C5</b> Room 'Persconferentiezaal'
Benchmarking through Municipal Benchmarking Networks: Improvement or Leveling of Performance? <i>Discussant: Caterina Ferrone</i>	Ulf Ramberg; Torbjörn Tagesson; Hans Knutsson	
CIGAR Board meeting : Room 'Sacristie'		

## Parallel session D Friday 10<sup>th</sup> June 9-10.30h Het Pand

Chair: Rowan Jones		
Accounting Rules for the European Communities: A Theoretical Analysis <i>Discussant: Ade Palupi</i>	Yuri Biondi; Michela Soverchia	<b>D1</b>  Room 'Rector Vermeylen'
The transformation of Indonesian government accounting during the reform period <i>Discussant: Yuri Biondi</i>	Ade Palupi; Iorine Cummings; Maria Dyball	
Chair: Evelyne Lande		
Modern public internal control systems and accountability in health care organizations <i>Discussant: Mark Christensen</i>	Elisabetta Reginato; Claudia Nonnis; Aldo Pavan	<b>D2</b>  Room 'Rector Blancquaert'
Auditing and blame games - A field study of the purification of blame avoidance in the Danish Parliamentary system <i>Discussant: Elisabetta Reginato</i>	Mark Christensen; Peter Skærbæk	
Chair: Howard Mellett		
Governance and managerial pay in charities: Evidence from the Netherlands <i>Discussant: Emma Gardamone</i>	Paolo Perego; Frank Verbeeten	<b>D3</b>  Room 'Priorzaal'
What do teaching and research cost in teaching hospitals? A survey from Italy <i>Discussant: Paolo Perego</i>	Marianna Mauro; Annarita Trotta; Emma Cardamone; Giusy Cavallaro	
Chair: Allan Barton		
Sustainability reporting at the university. An empirical research on online disclosure on corporate social responsibility in leading universities <i>Discussant: Dan Herbert</i>	Manuel Pedro Rodríguez Bolívar; Raquel Garde Sánchez; Antonio M. López Hernández	<b>D4</b>  Room 'Oude infirmerie'
Data.gov.uk - financial accountability paradigm shift? <i>Discussant: Eugenio Caperchione</i>	Dan Herbert; Chris Taggart; Lisa Evans	

<b>Chair: Gert Paulsson</b>		
The Austrian Health Care System – Introduction of a New Reporting System for Hospitals <i>Discussant: Tjerk Budding</i>	Magdalena Kuntner; Barbara Schallmeiner	<b>D5</b>  Room 'Persconferentiezaal'
Different use of performance indicators between hierarchical levels in Dutch municipalities – an institutional approach <i>Discussant: Magdalena Kuntner</i>	Hugo Van Hengel; Tjerk Budding; Tom Groot	
<b>Chair: Jan Van Helden</b>		
Analyzing the relations between Intellectual Capital and Performance in Local Governments <i>Discussant: Ivana Dražić Lutilsky</i>	Sandra Cohen; Orestes Vlismas	<b>D6</b>  Room 'Sacristie'
Performance measurement of programs in Croatian public sector <i>Discussant: Sandra Cohen</i>	Ivana Dražić Lutilsky; Davor Vasicek	

## Parallel session E Friday 10<sup>th</sup> June 11-12.30h Het Pand

Chair: David Heald		
The accounting of projects by implementing agencies under IPSAS - Challenges and Insights <i>Discussant: Johan A.M. De Kruijf</i>	Perry Pahladsingh; Caroline Aggestam	<b>E1</b>  Room 'Rector Vermeylen'
Service production by contracting out to another local government <i>Discussant: Caroline Aggestam</i>	Johan A.M. De Kruijf; N. Bijen; K. Rekers	
Chair: Susana Jorge		
The Swedish approach to consolidation of local governments' annual accounts <i>Discussant: Luc Nadeau</i>	Giuseppe Grossi; Johannes Karlsson; Mathias Nilsson; Pernilla Broberg	<b>E2</b>  Room 'Rector Blancquaert'
Pay-As-You-Go Pension Plan and disclosure in financial statements: Québec province case <i>Discussant: Giuseppe Grossi</i>	Luc Nadeau	
Chair: Philippe Van Cauwenberge		
Adoption of the Government Finance Statistics Accounting System by the Australian Government <i>Discussant: Sheila Ellwood</i>	Allan Barton	<b>E3</b>  Room 'Priorzaal'
Accounting value: Applying different accrual accounting frameworks to public hospitals in England <i>Discussant: Allan Barton</i>	Sheila Ellwood	
Chair: Norvald Monsen		
The development of public accounting transparency in Gulf Cooperation Council countries. An analysis of Bahrain, Oman and Kuwait <i>Discussant: Anatoli Bourmistrov</i>	Khalil Abushamsieh; Antonio M. López Hernández; David Ortiz Rodríguez	<b>E4</b>  Room 'Oude infirmerie'
Is Russian public sector accounting in the process of modernization? Analysis of the public sector accounting reforms in Russia from perspectives of international development trends <i>Discussant: Khalil Abushamsieh</i>	Anatoli Bourmistrov; Tatiana Antipova	

Chair: Ron Hodges		
<p>The process of evaluation and accreditation of higher education courses in Portugal - analysis of the impacts arising from the preliminary accreditation <i>Discussant: Isabel Brusca</i></p>	<p>Maria da Conceição Marques; Margarida Mano</p>	<p><b>E5</b></p> <p>Room 'Persconferentiezaal'</p>
<p>The usefulness of performance and financial reporting in local government: the Spanish experience <i>Discussant: Maria da Conceição Marques</i></p>	<p>Isabel Brusca; Vicente Montesinos</p>	
Chair: Tjerk Budding		
<p>Suggested Framework for Implementation of Performance Budgeting in the Public Sector of Developing Countries <i>Discussant: Adriana Tiron Tudor</i></p>	<p>Hassan Ouda</p>	<p><b>E6</b></p> <p>Room 'Sacristie'</p>
<p>The impact of legislative stability and coherence on the movement to accrual accounting? Romanian public accounting system case study <i>Discussant: Hassan Ouda</i></p>	<p>Adriana Tiron Tudor ; Cristina Nistor; Andreea Carstea</p>	

## Parallel session F Friday 10<sup>th</sup> June 14-15.30h Het Pand

Chair: Anatoli Bourmistrov		
Municipal elections and cultural expenditure <i>Discussant: Howard Mellett</i>	Bernardino Benito; Francisco Bastida; Cristina Vicente; María-Dolores Guillamón	<b>F1</b>  Room 'Rector Vermeylen'
Factors influencing environmental accounting practices in Portuguese local entities: a multivariate analysis <i>Discussant: Bernardino Benito</i>	Verónica Ribeiro; Cristina Aibar; Sónia Monteiro; Beatriz Aibar	
Chair: Yuri Biondi		
Local Government financial transparency in Portugal and Italy: a comparative study on its determinants <i>Discussant: Bernhard Hirsch</i>	Susana Jorge; Anna Francesca Pattaro; Patrícia Moura e Sá; Rui Lourenço	<b>F2</b>  Room 'Rector Blancquaert'
The impact of Controlling Departments in German Municipal Administrations <i>Discussant: Lucas Ferreira</i>	Bernhard Hirsch; Christian Nitzl; Dominik Hammer; Joachim Schauß	
Chair: Andreas Bergmann		
The Portuguese Health Sector and the implemented accounting standards: the problematic of consolidated financial statements <i>Discussant: Diana Eerma</i>	Delfina Gomes; Lidia Oliveira; Pedro Mota e Costa; Teresa Soares	<b>F3</b>  Room 'Priorzaal'
Social Accounting as an Alternative Approach for University Accounting <i>Discussant: Lidia Oliveira</i>	Diana Eerma; Peter Friedrich	
Chair: Johan A.M. De Kruijff		
A Microeconomic Approach to SAIs' Effectiveness Dilemma <i>Discussant: Carmen Caba Perez</i>	Steve Troupin	<b>F4</b>  Room 'Oude infirmerie'
Convergence of the Central American Integration System member countries to IPSAS of the IFAC <i>Discussant: Steve Troupin</i>	Carlos Araya Leandro; Carmen Caba Perez; Antonio M. López Hernández	

<b>Chair: Isabel Brusca</b>		
Performance Measurement Systems in Non-Profit Organisations as Management Tool or an Option for Strategic Responses? <i>Discussant: Johan Christiaens</i>	Dorothea Greiling	<b>F5</b>  Room 'Persconferentiezaal'
The Status of Capital Goods in Governments and Non-Profit Organizations and its Effect on Accounting Recognition <i>Discussant: Dorothea Greiling</i>	Johan Christiaens; Jan Rommel	
<b>Chair: Vicente Montesinos</b>		
From a political will to action <i>Discussant: Jan Van Helden</i>	Gert Paulsson	<b>F6</b>  Room 'Sacristie'
Performance budgeting of non-standardized products; an assessment of improvements in the budget format of a Dutch governmental organization <i>Discussant: Gert Paulsson</i>	Jan Van Helden; Henk Bogt; Berend Kolk	