

## 07 JUN, 2017 PHD SEMINAR

### • RECEPTION AND OPENING – SUSANA JORGE AND DOROTHEA GREILING

9h30

CHAIR: SUSANA JORGE

«ONGOING AVENUES OF PSA RESEARCH: THE LEGITIMACY PATH  
TOWARDS THE EPSAS»

9h45-10h30

– Daniele Natalizi

**Discussant:** Luís Viana

«THE ROLE OF EXTERNAL AUDIT IN PUBLIC SECTOR: EVIDENCE FROM  
AUDIT ADJUSTMENT IN ENGLISH NHS FOUNDATION TRUSTS»

10h30-11h15

– Ruijia Zhan

**Discussant:** Veronika Vakulenko

### COFFEE BREAK

11h15-11h30

CHAIR: PENELOPE TUCK



ORDEM  
DOS CONTABILISTAS  
CERTIFICADOS



UNIÃO EUROPEIA

Fundo Europeu de  
Desenvolvimento Regional



## «THE “NOCEBO EFFECT” OR WHY BUDGETING REFORMS BRING NO (EVIDENT) RESULTS»

11h30-12h15

– Veronika Vakulenko

**Discussant:** Daniele Natalizi

## «POPULISM AND IRRATIONAL SPENDING IN THE GREEK NATIONAL HEALTH SYSTEM»

12h15-13h00

– Vasileios Milios

**Discussant:** Ruijia Zhan

## LUNCH

13h00-14h30

## CHAIR: DOROTHEA GREILING

## «LESSONS TO BE LEARNED FOR ACADEMIC RESEARCH AND TEACHING BY THE HARMONIZATION OF PUBLIC SECTOR ACCOUNTING IN EUROPE»

14h30-15h30

– **GUEST SPEAKER-** Jens Heiling

## «PPPS PUBLIC ACCOUNTABILITY AND THE ANNUAL REPORT: A COMPARISON BETWEEN PORTUGAL AND THE UK»

15h30-16h15

– Luís Viana

**Discussant:** Vasileios Milios

### CLOSING

16h45-17h00

### INFORMAL DINNER (VENUE TO BE ANNOUNCED)

19h30

## 08 JUN, 2017 MAIN CONFERENCE

### • REGISTRATION

8h30

### WELCOME ADDRESS

9h30

Auditorium

- Conference Chair IPCA - Maria José Fernandes

- Conference Chair FEUC (also on behalf of the CIGAR Board) – Susana Jorge

- André Marçalo - Chair of UniLEO

The reform of public sector accounting: the role of the accountant

## OPENING SESSION

10h00 – 10h45

Auditorium

«*Academics and practitioners in public sector accounting: a long diverging way together?*»

Chair: SUSANA JORGE

- CIGAR Chair – Eugenio Caperchione – 30 years of CIGAR: bridging Researching, Networking and Practice

- CIMA, Head of Public Sector Research, Rebecca McCaffry– Is there room for a true management accounting in the public sector?

- Ileana Steccolini, Newcastle University London – Research-practice dialogue: a comparative view

## COFFEE BREAK

10h45-11h15

## PLENARY SESSION - CHAIR: JOSETTE CARUANA

11h15-12h15

Auditorium

Keynote speaker: Ron Hodges (Emeritus Professor of the University of Birmingham, UK) – «**Public Sector Creative Accounting: Past Reflections and a Future Research Agenda**»

## PLENARY SESSION - CHAIR: JOHAN CHRISTIAENS

12h15-12h45

Auditorium

Keynote speaker: José Tavares (Councillor at the Portuguese Court of Accounts) – «**Accountability and Transparency in Public Sector Reporting**»

## LUNCH

12h45-14h00

## PARALLEL SESSIONS

14h00-15h30

## COFFEE BREAK

15h30-16h00

## PARALLEL SESSIONS

16h00-18h00

## 09 JUN, 2017 MAIN CONFERENCE

### • PARALLEL SESSIONS

9h00-10h30

### COFFEE BREAK

10h30-11h00

### PARALLEL SESSIONS

11h00-13h00

Include in Session E4 the presentation of a Palgrave Book Collection related to public sector accounting and financial management, and the presentation of the Erasmus+ Project – DiEPSAm (Developing and implementing European Public Sector Accounting modules) – University of Rostock, Germany

### LUNCH

13h00-14h15

### CLOSING SESSION

14h15-15h30

Auditorium

«The future of public sector accounting: the perspective of the standard-setters»

Chair: ISABEL BRUSCA

- Chair of IPSASB – Ian Carruthers – The future of IPSAS
- Chair of the EPSAS Task Force – Alexandre Makaronidis – EPSAS: state of the art and future perspectives
- Chair of the Portuguese Public Sector Accounting Standard-setter (CNCP) – Óscar Figueiredo
  - The reform process of public sector accounting in Portugal towards IPSAS

## COFFEE BREAK

15h30-16h00

## CIGAR GENERALLY ASSEMBLY

16h00-17h15

## FAREWELL

17h15-17h30

## BUSES TO HERANÇA MAGNA (AT CONFERENCE VENUE)

17h30

Visit the website at <http://www.herancamagna.pt/pt>

## CELEBRATION OF THE 30TH ANNIVERSARY OF THE CIGAR NETWORK

18h00

### SIX BRIDGES CRUISE

19H00



### DINNER AT THE HERANÇA MAGNA (NO DRESSING CODE REQUIRED)

20H00