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UNIVERSITÀ

**EGPA/IIAS**  
European Group  
for Public Administration



**GEAP/IIISA**  
Groupe Européen  
pour l'Administration Publique

# EGPA PSG Public Sector Financial Management (PSFM) - Spring Workshop at a Glance

**Rethinking Public Sector Financial Management (PSFM):  
Public Value and Other Challenges for Accounting Studies  
(in the Aftermaths of COVID-19)**

**LUMSA University**  
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**AIDEA**

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## Welcome Address

Dear Participants,

Welcome to the EGPA PSG on Public Sector Financial Management (PSFM) Spring workshop, EGPA Rome 2022! The broad topic of the event is **Rethinking Public Sector Financial Management (PFM): Public Value and Other Challenges for Accounting Studies (in the Aftermaths of COVID-19)**.

After more than two years of postponements, online meetings and phygital venues, we can finally host this beautiful event totally in presence, which was a consolidated habit for people who have been involved in the EGPA PSG – PSFM for years.

The CfP for this workshop has been rethought in the light of exceptional circumstances we have lived. The Pandemic, which is still far from finishing, has burdened not only our lives but also the way we used to contribute to science and to get benefits from it.

Many colleagues seized the challenge and we have the pleasure to host 29 papers, divided in 10 parallel sessions, with an overall participation of more than 80 people in the different vests of guests, speakers, authors, etc. We could not take it for granted.

We are going to benefit from very well written pieces addressing the most urgent issues in the vast field of public financial management. Accordingly, the opening speech will be focused on **“Public value, public sector performance and sustainability: Toward a holistic perspective for accounting and management research”** by fostering an integrated view of our sub-field of social sciences, where anyone could contribute to the build of solid theoretical and/or practical framework to address the urgent and contemporary issues we are facing on. How we can effectively use the huge amount of resources mobilized during the pandemic? How we can use part of the resources to empower accountability mechanisms aimed at ensuring the most fairer use of resources to boost a worldwide recovery? To what extent academics and practitioners can jointly conceived new patterns to succeed in this challenge? The plenary session titled **“New Challenges for public financial management: academics and practitioners contribution”** will see the exchange of experiences and point of views among academicians and professionals.

Between the Welcome Speeches and the Plenary Session and after the latter we will have 10 parallel sessions, which counts 3 papers each (except the tenth which counts two papers). Here follows a short description for each session:

**Session 1 - Popular and Non Financial Reporting Issues.** A session aimed at exploring current trends and developments of popular reporting and the future of Non-Financial Reporting with a timely focus on public sector. The latest Conference of Parties 26 (COP26) has broken down the last barrier towards the establishment of harmonized sustainability standards. The Public sector is positively following this trend;

**Session 2 – Current Issues on Public Sector Accounting Reforms.** What happens when, finally, an accrual framework is adopted by a public administration? Which are the aftermaths? And what about the extant difference between Government and National Accounting rules? A never-ending debate within the EGPA PSFM, which sees the contribution of scholars also this time;

**Session 3 – Transparency, Accountability and Communication Strategies.** Three dogmas, needed in public sector too. This session would benefit of three papers regarding particular settings or contexts with both empirical and theoretical approaches;

**Session 4 – Urgent Issues in the Sustainable Development Process.** One of the new “must” for each social scientist in this time. How the public sector is affected and is contributing to the achievement of Sustainable Development Goals (SDGs)? To what extent accounting scholars can contribute to the process and which kind of “say” they can give to? How sustainability would shape the new business model of selected public sector organizations and which is the role of women in this challenging process? These questions will be addressed within this session;

**Session 5 – Performance and Risk Management.** The main theme of the workshop is “Public Value”. In this session, contributors will explore and explain, on the one hand, how to foster public value creation through, among others, solid performance, risk, and control management systems; on the other, how weaknesses of the related systems might destroy a great extent of value;

**Session 6 – SDGs in Local Governments.** Local Governments, because of their supposed higher agility and closeness to citizens are always an entry point of reforms and newness. They stayed by definition at the frontiers. This habit is refrained with the advent and first implementations of SDGs. Papers in this session will debate the enabling conditions for an effective achievement of SDGs at Local Government level.

**Session 7 – Accountability and Performance in Health Organizations.** An historical hot topic, which will be explored by investigating new roots as digitalization and e-health and traditional ones, as performance and management control systems continuous developments;

**Session 8 – Public Value Creation in Different Settings.** Uncountable are the ways to create public value. It can be created from bizarre and unusual situation - as confiscated goods – and moving on or by “simply” acting on performance management design and current uses. Adopting other standpoints, how the cost of financing of public administration can be related with the term structure of interest rates? Embedding financial sustainability in the “global sustainability box” matters, since it remains an important pillar of value creation;

**Session 9 – Accrual Basis, Cash Basis and Measurement Issues.** The two ends of the same stick: Full Accrual and Pure Cash. What happens when they are both bringing on to provide public accounts? How the two frameworks provide different (useful or not useful) information? And how discretionality affects performance and returns? These questions, alongside some technical accrual accounting measurement issues, will be addressed in this session.

**Session 10 – Measurement Issues for Heritage Assets.** A theme, which historically attracted academicians and professionals. Which is the state of the art? Could we reach an agreement over the estimation of iconic assets as the Colosseum? If so, how to report for it after the initial recognition? This never-ending debate will be furtherly expanded in this session.

We trust that all this will contribute to a successful event that we had the pleasure to organize. Thus, we have to thank to the EGPA PSG- PSFM co-chairs for the opportunity. We hope we all can enjoy.

Again, welcome to this workshop, welcome to LUMSA, and welcome to Rome!

Alessandro Giosi and Sandro Brunelli

## Organization

### **Scientific Committee**

- Isabel Brusca, University of Zaragoza - Spain
- Sandra Cohen, Athens University of Economics and Business - Greece
- Eugenio Caperchione, University of Modena and Reggio Emilia - Italy
- Francesca Manes Rossi, University of Naples Federico II - Italy
- Alessandro Giosi, LUMSA University - Italy
- Sandro Brunelli, University of Rome "Tor Vergata" - Italy

### **Organizing Committee**

- Alessandro Giosi, LUMSA University - Italy
- Laura Michelini, LUMSA University - Italy
- Costanza Nosi, LUMSA University - Italy
- Paola Zirilli, LUMSA University - Italy
- Marta Grasso, LUMSA University - Italy

### **Parallel Sessions Chairs**

- Eugenio Anessi Pessina, Catholic Sacred Heart University, Milan - Italy
- Marco Bisogno, University of Salerno - Italy
- Enrico Bracci, University of Ferrara – Italy
- Sandro Brunelli, University of Rome "Tor Vergata" – Italy
- Eugenio Caperchione, University of Modena and Reggio Emilia – Italy
- Sandra Cohen, Athens University of Economics and Business – Greece
- Alessandro Giosi, LUMSA University - Italy
- Susana Margarida Jorge, University of Coimbra - Portugal
- Francesca Manes Rossi, University of Naples Federico II - Italy
- Gorana Roje, Ministry of Physical planning - Croatia

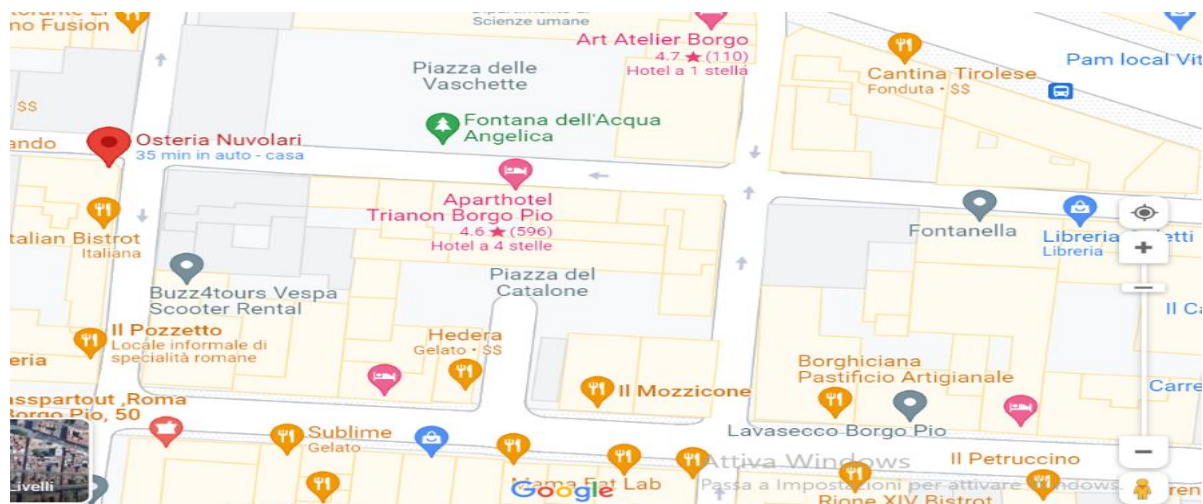
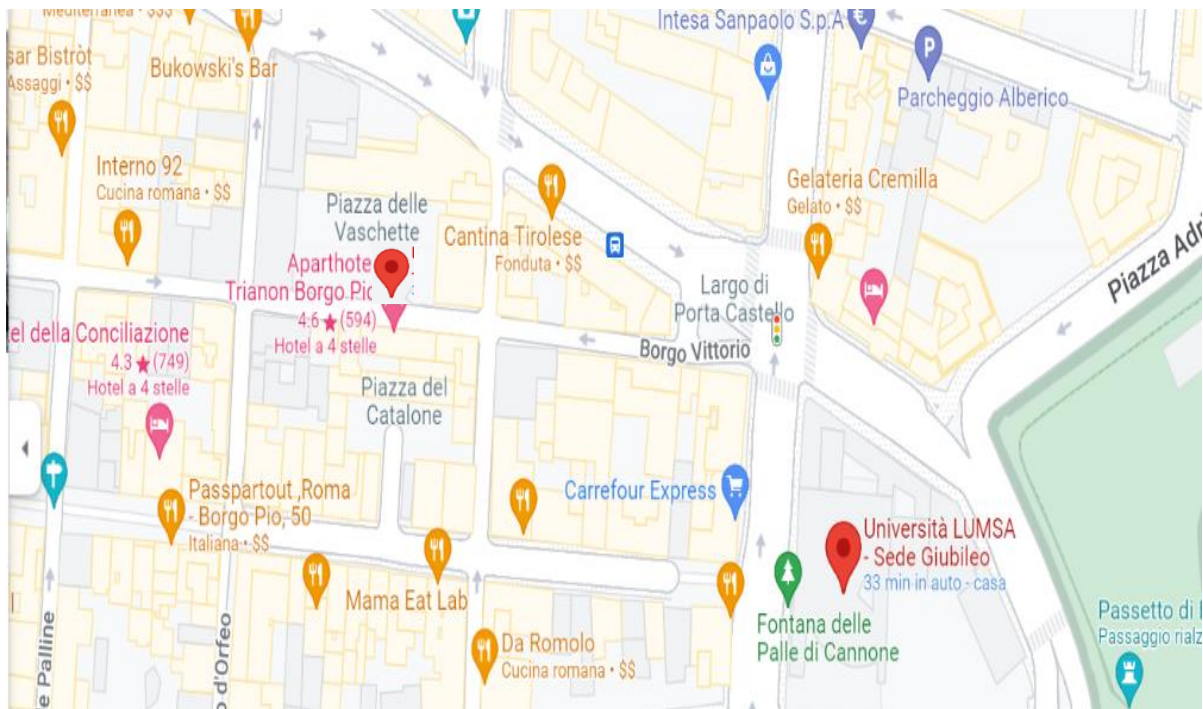
We thank all the administrative staff and students for their support throughout the workshop organization.

## Workshop Venue and Practicalities

The main workshop venues are Via di Porta Castello, 44 and Piazza delle Vaschette 101, which are less than 200 meters apart.

Lunch and coffee breaks will be held in both venues, depending where we are located during sessions, accordingly with the detailed program.

The social dinner, on May 26th evening, will take place at Osteria Nuvolari Restaurant, which appears at the bottom of the second of the two following small maps, and it is very close to the workshop venue.



## How to get to LUMSA

From Termini Station:

By Metro: Line A of the Metro – Ottaviano - S. Pietro Stop

By Bus: Bus n. 40 (Limited stop express) – Piazza Pia Stop

From Leonardo Da Vinci Airport (FCO):

Bus Shuttle: <https://www.sitbusshuttle.com/en/fiomicino/>

One way 6 Euro - Bus Stop: Vatican - Drop Off via Crescenzo, 2

Express train: (€14 per person). The Leonardo Express train is a non-stop service between FCO Airport and Rome Termini (the main station).

Taxi: The fixed fare for the Rome city center (within the Aurelian walls) is € 48 between for up to four people and their luggage.

From Ciampino Airport (CIA):

Bus Shuttle: <https://www.sitbusshuttle.com/en/ciampino/>

One way 6 Euro - Bus Stop: City Center Vatican - Drop Off via Crescenzo, 2

Taxi: The fixed fare for the Rome city center (within the Aurelian walls) is € 30 between for up to four people and their luggage

# Main Program

     	
<b>26 May 2022 - Rethinking Public Sector Financial Management: Public Value and Other Challenges for Accounting Studies</b>	
<b>10.00-10.30</b>	Registration (Aula Magna Giubileo - Giubileo Building - via di Porta Castello 44)
<b>10.30-11.30</b>	Welcome speeches (Aula Magna Giubileo - Giubileo Building - via di Porta Castello 44) <i>Main Local Chair Welcome Address:</i> Prof. Alessandro Giosi, LUMSA University <i>Institutional Welcome Address:</i> Prof. Gennaro Iasevoli, LUMSA University - Pro-Rector for Research and Internationalization <i>The EGPA PSG XII Group:</i> Prof. Eugenio Caperchione, University of Modena and Reggio Emilia <i>Opening Speech</i> by Prof. Enrico Guarini, Bicocca University, Milan - <b>Public value, public sector performance and sustainability: Toward a holistic perspective for accounting and management research</b> Q&A
<b>11.30-1.00</b>	Parallel Sessions 1 and 2 (room 4 and room 5 - Vaschette Building - Piazza delle Vaschette 101)
<b>1.00-2.30</b>	Lunch break (Giubileo Building - via di Porta Castello 44)
<b>2.30-4.30</b>	Plenary session - " <b>New Challenges for public financial management: academics and practitioners contribution</b> " - Aula Magna Giubileo - Giubileo Building - via di Porta Castello 44 Chair: Prof. Francesca Manes Rossi, University of Naples "Federico II" Prof. Francesco Porcelli, University of Bari Prof. Andrea Appolloni, University of Rome "Tor Vergata" and Italian National Council of Research Dr. Thomas Schael, General Manager of Chieti-Lanciano-Vasto Local Health Organization and FIASO (National Federation of Healthcare Organizations) Dr. Paolo Parente, Strategic Unit of Rome 1 Local Health Organization Dr. Larysa Minzyuk, Research Department SOSE - Ministry of Economy Dr. Marco Vulpiani, Equity Partner, Deloitte Financial Advisory
<b>4.30-5.00</b>	Coffee break (Giubileo Building - via di Porta Castello 44)
<b>5.00-6.30</b>	Parallel Sessions 3 and 4 (room 4 and room 5 - Vaschette Building - Piazza delle Vaschette 101)
<b>08.30</b>	Dinner
<b>27 May 2022 - Rethinking Public Sector Financial Management: Public Value and Other Challenges for Accounting Studies</b>	
<b>9.30-11.00</b>	Parallel Sessions 5 and 6 (room 4 and room 5 - Vaschette Building - Piazza delle Vaschette 101)
<b>11.00-11.30</b>	Coffee break (Vaschette Building - Piazza delle Vaschette 101)
<b>11.30-1.00</b>	Parallel Sessions 7 and 8 (room 4 and room 5 - Vaschette Building - Piazza delle Vaschette 101)
<b>1.00-2.00</b>	Lunch break (Vaschette Building - Piazza delle Vaschette 101)
<b>2.00-3.30</b>	Parallel Sessions 9 and 10 (room 4 and room 5 - Vaschette Building - Piazza delle Vaschette 101)
<b>3.30-4.30</b>	Closing Session - Room 5 - Vaschette Building - Piazza delle Vaschette 101 Chair: Prof. Sandra Cohen, Athens University of Economics and Business Prof. Susana Jorge, University of Coimbra Prof. Sandro Brunelli, University of Rome "Tor Vergata"
<b>4.45</b>	Social program - Walking around Vatican City



## Parallel Sessions Detailed

**May 26th - Thursday - 11.30am - 1.00 pm - Piazza delle Vaschette 101 - Room 4**

<b>Session 1</b>	<b>Chair: Prof. Francesca Manes Rossi</b>	<b>Topic: Popular and Non Financial Reporting Issues</b>
Paper	Discussant	Authors
Users in public administrators' shoes: an experiment on popular financial report development	Vesna Vasicek - University of Zagreb - Croatia	Sandra Cohen - Athens University of Economics and Business - Greece
		Sotirios Karatzimas - Athens University of Economics and Business - Greece
Accountants' attitudes on public sector non-financial reporting - evidence from croatia	Giuseppe Nicolò - University of Salerno - Italy	Vesna Vasicek - University of Zagreb - Croatia
		Josip Cicak - University of Rijeka - Croatia
		Matko Ljubic - University of Zagreb - Croatia
the IPSASB and pressing primary, but not only financial, challenges - critical reflections on ipsasb's statements and guidelines in the context of fundamental challenges such as sustainability, climate change and the covid 19 pandemic	Sotirios Karatzimas - Athens University of Economics and Business - Greece	Peter Lorson - University of Rostock - Germany
		Ellen Haustein - University of Rostock - Germany

**May 26th - Thursday - 11.30am - 1.00 pm - Piazza delle Vaschette 101 - Room 5**

<b>Session 2</b>	<b>Chair: Prof. Eugenio Anessi Pessina</b>	<b>Topic: Current issues on Public Sector Accounting Reforms</b>
Paper	Discussant	Authors
From initial staging to adoption and implementation: a reflection on public sector accounting reforms in south eastern europe	Eugenio Anessi Pessina - Catholic Sacred Heart University, Milan - Italy	Gorana Roje - Ministry of Physical planning - Croatia
		Jelena Poljašević - University of Banja Luka - Bosnia Erzegovina
		Vesna Vasicek - University of Zagreb - Croatia
The impact of IPSAS adoption on perceived corruption: an analysis of latin american governments	Jelena Poljašević - University of Banja Luka - Bosnia Erzegovina	Aluska Ramos De Lira - PPGCC at the Federal University of Paraíba – Brazil
		Michel Richard Chagas Cruz - PPGCC at the University of São Paulo (FEA-USP), Brazil

		Susana Margarida Faustino Jorge - University of Coimbra - Portugal
Intended and unintended accounting manipulations in the conversion process from government accounts to national accounts: an empirical analysis	Susana Margarida Faustino Jorge - University of Coimbra - Portugal	Sandro Brunelli - University of Rome – Tor Vergata - Italy
		Marco Caiffa - Lumsa University, Rome - Italy
		Alessandro Giosi - Lumsa University, Rome - Italy

**May 26th - Thursday - 5.00pm - 6.30 pm - Piazza delle Vaschette 101 - Room 4**

<b>Session 3</b>	<b>Chair: Prof. Susana Margarida Jorge</b>	<b>Topic: Transparency, Accountability and Communication Strategies</b>
Paper	Discussant	Authors
Are small government entities able to cope with the demand for transparency? a longitudinal study of the drivers of e-government in Portuguese parishes	Yuliya Kasperskaya - Universitat de Barcelona- Spain	Agostinha Patricia Da Silva Gomes - Polytechnic Institute of Cávado and Ave (IPCA) - Portugal
		Maria José Fernandes - Polytechnic Institute of Cávado and Ave (IPCA) - Portugal
		Tjerk Budding - Vrije Universiteit Amsterdam - VU Zijlstra Research Center - Netherlands
Spending Reviews: Public Policy and Budgeting Process Outcomes - The case of Spain	Maria José Fernandes - Polytechnic Institute of Cávado and Ave (IPCA) - Portugal	Yuliya Kasperskaya - Universitat de Barcelona- Spain
		Ramon Xifré - ESCI - Universitat Pompeu Fabra - UPF Barcelona School of Management - Spain
Stakeholder Engagement at the Basis of Public Value strategies: a Theoretical Framework	Agostinha Patricia Da Silva Gomes - Polytechnic Institute of Cávado and Ave (IPCA) - Portugal	Paola Zirilli - LUMSA University
		Alessandro Giosi - LUMSA University

**May 26th - Thursday - 5.00pm - 6.30 pm - Piazza delle Vaschette 101 - Room 5**

<b>Session 4</b>	<b>Chair: Dr. Gorana Roje</b>	<b>Topic: Urgent Issues in the Sustainable Development Process</b>
Paper	Discussant	Authors
Making SDGs an accounting issue: Sustainable Development Scorecard for Public Sector Organizations	Gorana Roje - Ministry of Physical planning - Croatia	Sandra Cohen - Athens University of Economics and Business - Greece
		Francesca Manes Rossi - University of Naples - Federico II - Italy
		Isabel Brusca - University of Zaragoza - Spain
Towards a sustainable business model in Italian	Giorgia Mattei - University of Roma Tre - Italy	Ferdinando Di Carlo - University of Basilicata - Italy

public universities: a content analysis approach		Manuela Lucchese - University of Campania "Luigi Vanvitelli" - Italy
		Silvia Solimene - University of Basilicata - Italy
Fostering women participation in gender budgeting: how to make women protagonist	Ferdinando Di Carlo - University of Basilicata - Italy	Mauro Paoloni - University of Roma Tre - Italy
		Valentina Santolamazza - University of Roma Tre - Italy
		Giorgia Mattei - University of Roma Tre - Italy
		Beatrice Elia - University of Roma Tre - Italy

**May 27th - Friday - 9.30am - 11.00 am - Piazza delle Vaschette 101 - Room 4**

<b>Session 5</b>	<b>Chair: Prof. Enrico Bracci</b>	<b>Topic: Performance and risk management</b>
Paper	Discussant	Authors
New perspectives on performance and risk management in the public sector: an empirical case	Paolo Esposito - Sannio University, Benevento - Italy	Enrico Bracci - University of Ferrara - Italy
		Adriana Bruno - University of Naples - Parthenope - Italy
		Gabriella D'Amore - University of Naples - Parthenope - Italy
		Riccardo Ievoli - University of Bologna - Italy
Accounting manipulations, false accounting and state capture: understanding public value destruction	Adriana Bruno - University of Naples - Parthenope - Italy	Paolo Esposito - Sannio University, Benevento - Italy
Internal control in the public sector: from compliance to risk and performance management?	Enrico Bracci - University of Ferrara - Italy	Silvia Iacuzzi - University of Udine
		Leonard Gourbier - Paris Dauphine University - France
		Filip Hruza - Masaryk University - Czech Republic
		Emanuele Padovani - University of Bologna - Italy
		Iris Saliterer - Freiburg University - Germany
		Andrea Garlatti - University of Udine - Italy
		Sarah Muller - Freiburg University - Germany
Jana Vodakova - Masaryk University - Czech Republic		

**May 27th - Friday - 9.30am - 11.00 am - Piazza delle Vaschette 101 - Room 5**

<b>Session 6</b>	<b>Chair: Prof. Sandra Cohen</b>	<b>Topic: SDGs in Local Governments</b>
Paper	Discussant	Authors
SDGs in public administration: enabling conditions in local governments	Anna Francesca Pattaro - University of Modena and Reggio Emilia - Italy	Marco Bisogno - University of Salerno - Italy
		Beatriz Cuadrado Ballesteros University of Salamanca – Spain
		Francesca Manes Rossi - University of Naples - Federico II - Italy
		Noemi Pena - University of the Basque Country- Spain
Accounting for SDGs implementation: how to measure the achievement of european cities' climate-neutrality mission	Sandra Cohen - Athens University of Economics and Business - Greece	Ana Yetano - University of Zaragoza - Spain
		Anna Francesca Pattaro - University of Modena and Reggio Emilia - Italy
		Daniela Sorrentino - University of Siena - Italy
		Eugenio Caperchione - University of Modena and Reggio Emilia - Italy
Tools for embedding the UN SDGs in municipal result and financial management	Marco Bisogno - University of Salerno - Italy	Peter Lorson - University of Rostock - Germany
		Ellen Haustein - University of Rostock - Germany

**May 27th - Friday - 11.30am - 1.00 pm - Piazza delle Vaschette 101 - Room 4**

<b>Session 7</b>	<b>Chair: Prof. Eugenio Caperchione</b>	<b>Topic: Accountability and Performance in Healthcare Organizations</b>
Paper	Discussant	Authors
Performance reporting in the healthcare sector: evidence from italian healthcare organizations	Manuela Samantha Macinati - Catholic Sacred Heart University, Milan - Italy	Paolo Tartaglia Polcini - University of Salerno
		Natalia Aversano - University of Salerno
		Giuseppe Nicolò - University of Salerno
		Diana Ferullo - University of Salerno
		Nadia Ardito - University of Salerno
Public value and PMS: the role of feedback orientation in supporting performance feedback use	Paolo Ricci - University of Naples Federico II - Italy	Manuela Samantha Macinati - Catholic Sacred Heart University, Milan - Italy
		Marco Giovanni Rizzo - Catholic Sacred Heart University, Milan - Italy
E-health and digital health in the italian healthcare system: true revolution or (yet another) great risk?	Natalia Aversano - University of Salerno	Paolo Ricci - University of Naples Federico II - Italy
		Renato Civitillo - University of Naples Federico II - Italy

**May 27th - Friday - 11.30am - 1.00 pm - Piazza delle Vaschette 101 - Room 5**

<b>Session 8</b>	<b>Chair: Prof. Marco Bisogno</b>	<b>Topic: Public Value creation in different settings</b>
Paper	Discussant	Authors
Borrowing choices of local governments and the term structure of interest rates: theory and empirics	Tjerk Budding - Vrije Universiteit Amsterdam - VU Zijlstra Research Center - Netherlands	Dennis De Widt - Cardiff Business School - UK
		Davide Avino - University of Liverpool - UK
Transition management strategies of confiscated mafia-type firms. the role of public administrations and non-profit organisations	Marco Giovanni Rizzo - Catholic Sacred Heart University, Milan - Italy	Marco Bisogno - University of Salerno - Italy
The role of management control systems in creating public value in higher education	Silvia Iacuzzi - University of Udine - Italy	Luc Salemans - Vrije Universiteit Amsterdam - VU Zijlstra Research Center - Netherlands
		Tjerk Budding - Vrije Universiteit Amsterdam - VU Zijlstra Research Center - Netherlands

**May 27th - Friday - 2.00pm - 3.30 pm - Piazza delle Vaschette 101 - Room 4**

<b>Session 9</b>	<b>Chair: Prof. Sandro Brunelli</b>	<b>Topic: Accrual basis, cash basis and measurement issues</b>
Paper	Discussant	Authors
Public sector accounting trying to be finance: the Italian and the IPSASs' approaches to fair-value measurement method for financial derivatives	Paschalis Seretis - University of Piraeus - Greece	Davide Eltrudis - University of Cagliari
		Fabrizio Tesseri - Ministry of Economic and Finance - Italy
An assessment of the divergence between cash and accrual-based accounting information in Greek municipalities	Davide Eltrudis - University of Cagliari	Ioanna Malkogianni - International Hellenic University
		Sandra Cohen - Athens University of Economics and Business - Greece
Municipal cost behavior under cash and accrual accounting: a study on cost asymmetry at the local government level	Sandro Brunelli - University of Rome Tor Vergata	Vasilios Cristos Naoum - University of Piraeus - Greece
		Sotirios Karatzimas - Athens University of Economics and Business - Greece
		Paschalis Seretis - University of Piraeus - Greece

May 27th - Friday - 2.00pm - 3.30 pm - Piazza delle Vaschette 101 - Room 5

Session 10	Chair: Prof. Alessandro Giosi	Topic: Measurement issues for heritage assets
Paper	Discussant	Authors
The value of an iconic asset: the economic, historical and cultural value of the colosseum	Lucia Biondi - University of Roma Tre - Italy	Marco Vulpiani - Deloitte - Valuation, Business Modelling and Economic Advisory Services - Italy
		Claudio Rossetti Deloitte - Valuation, Business Modelling and Economic Advisory Services - Italy
		Marco Caiffa - Deloitte - Valuation, Business Modelling and Economic Advisory Services - Italy
		Sara Cristina Lisa Petrongolo - Deloitte - Valuation, Business Modelling and Economic Advisory Services - Italy
Public value measurement of heritage assets: reflections on discount rates in IPSAS	Marco Vulpiani - Deloitte - Valuation, Business Modelling and Economic Advisory Services - Italy	Lucia Biondi - University of Roma Tre - Italy
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