

**EUROPEAN ACCOUNTING ASSOCIATION**  
**34rd ANNUAL MEETING**  
**19-22 APRIL 2011**  
**Auditorium Parco della Musica & LUISS**  
**University**  
**Rome, ITALY**

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Discussant	Paper title
PSPS01	21 April 2011	14.00-15.30	405A	LIISA KURUNMÄKI	12314	Laura Alcaide-Muñoz		Determinants Of Financial Transparency In Public Administrations: A Meta-Analytic Study
					12680	Patrícia Gomes		Relationship Between Performance Measurement Systems, Agency' Characteristics And Public Performance: Empirical Evidence From Portuguese Public Agencies
					13115	Maria Dolores Guillamon		The Electoral Budget Cycle On Municipal Police Expenditure
PSPS02	21 April 2011	16.00-17.30	405A	ANTTI RAUTIAINEN	13056	Eugenio Anessi Pessina		Rebudgeting In Italian Municipalities: Magnitude And Drivers
					13538	Francisco Bastida		Political Budget Cycles In Local Governments

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Discussant	Paper title
					13359	Patrick Stein		Accounting Choice Behaviour And Strategic Management In Municipalities - Empirical Evidence From Germany -
PSPS03	22 April 2011	09.00-10.30	405A	FRANCISCO BASTIDA	13140	Richard Burke		The Actual Evaluation Of Demand Risk Management In Operational Public Private Partnership Roads
					12660	Chrystelle Richard		Constructing Market As An Answer To A Regulatory Accounting Vacuum: The Case Of Public Private Partnership (ppp) Contracts
					12894	Pam Stapleton		The Diffusion Of Risks In Public Private Partnership Contracts
PSPS04	22 April 2011	11.00-12.30	405A	TOOMAS HALDMA	13290	Luca Bartocci		Concepts Of State And Accounting:

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					12862	Sue Newberry		Whole Of Government Reporting In New Zealand A Review Of Wga Financial Reports From 1993 To 2010
					11806	Odd Stalebrink		Public Pension Funds And Actuarial Assumptions: An Empirical Examination Of U.S. State And Local Government Pension Plans
PSPS05	22 April 2011	14.00-15.30	405A	GERT PAULSSON	12403	Delfina Rosa Da Rocha Gomes		Accounting And Accountability In Local Government: Contributions From Accounting History Research
					11878	Timo Hyvonen		Developing Public Sector Cost Accounting Systems Under Contradictory Institutional Logics – Case Finnish Defence Forces
					13499	Karen Mcbride		The Role Of The Annual Report In The Accountability Of Universities

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PSPS06	22 April 2011	16.00-17.30	405A	EUGENIO ANESSI PESSINA	12488	Lydia Kilcullen		Decision Making And Stewardship: To What Extent And For What Main Reason Do Donors And Members Use The Information Currently Included In The Financial Reports Of Australian Not For Profit Entities?
					12852	Emilio Martin		Financing Reforms And Hospital Performance: Effect Of Changing The Reimbursement Method On Hospital Productivity
					12309	Maria Del Rocio Moreno Enguix		Determinants Of Efficiency In The Provision Of Municipal Street-Cleaning And Refuse Collection Services
PSPSD01	21 April 2011	09.00-10.30	209	GERARDINE DOYLE	12717	Paul Andon	PAM STAPLETON	Imagining Value: Investigating Performative Imagery In The Case Of A Ppp Scheme
					12767	Andrea Mennicken	ROLAND ALMQVIST	"too Big To Fail, And Too Big To Succeed": Accounting Reforms In The Prison Service Of England And Wales

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PSPSD02	22 April 2011	14.00- 15.30	203	ANNE ISABELLE ROBBESTAD	12423	Yves Gendron	ANDREA MENNICKEN	Neoliberalism And Fraud: A Vicious Circle Of Reinforcing Influences?
					12402	Armond Manassian	ANNE RIVIERE	The Rise And Coming Fall Of International Accounting Research