

**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	Paper title
PSRF01	21 April 2011	09.00- 10.30	307B	MARIE BOITIER	12578	Rute Maria Abreu	The Past, Present And Future Of The Deposit Guarantee Fund: Accounting Issues And Financial Reporting
					13707	Maria Jose Fernandes	Use Of Quantitative Performance Information In Top Managers? Performance Evaluation: Case Studies In Three Portuguese Municipalities
					12069	Elena Gori	A Survey Of Performance Measurement And Evaluation Systems In The Public Sector, Including Their Business- Economic And Psychological Aspects
					13498	Dina Lvova	Giuseppe Cerboni Ideas In Russian Accounting
					12124	Qingmei Xue	Opening The Door To Accounting Change:transformations In Chinese Public Sector Accounting Rules

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
PSRF02	21 April 2011	11.00- 12.30	307B	NATHALIE ANGELÉ- HALGAND	11617	Beatriz Cuadrado- Ballesteros	Determinants Of Local Decentralization And Its Relation To Debt And Fiscal Pressure
					11671	Isabel Maria Garcia- Sanchez	Impact Of Political Factors On Local Decentralisation
					12602	Claude Laurin	Costing Governmental Services In A Reformed Environment: Unreachable Goal Or Unfinished Business?
					12302	Pina Puntillo	The Use Of Accounting Variables For The Construction Of Logit And Probit Estimates Of Financial Risk In Italian Local Authorities: An Empirical Application
PSRF03	22 April 2011	14.00- 15.30	407A	FRODE MELLEMVIK	12099	Francesco Dainelli	Accountability In The Stakeholder-Agency Theory: Evidences From Museum Sector

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					12903	Kertu Laats	Connecting Value Chain Concept And Performance Management In The Public Sector Organizations
					13727	Andreas Lengger	The Perfect Sorting Fairy Tale: Plea-Bargaining With Heterogeneous Expectations
					12091	Ewelina Zarzycka	Influence Of The Financial And Non-Financial Information On The Results Of The Public Benefit Organizations
					12646	Joost Zuurbier	Merger Motives And Effects In Dutch Hospitals: Mitigating Financial Risks
PSRF04	22 April 2011	16.00-17.30	407A	CLAUDE LAURIN	12693	Cynthia Jeffrey	Developing Accounting Standards In The Public Interest: Should Corporate Social Responsibility Disclosure Be Integrated With Financial Reporting?
					11429	Giacomo Manetti	The Evaluation Of The Socio-Economic Impact Of Social Enterprises To Whom The Public Administration Contracts For Service

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							Delivery: The Model Of Social Return On Investment (sroi) Analysis
					13232	Remigiusz Napiecek	A Model Of Balanced Management Of University Resources – The Case Of Poznan University Of Economics
					11929	Anne Riviere	The Construction Of A Pms: From The Global Steering Of Higher Education Policy To The Local Management Of Autonomous Universities In France
					12236	Alexandre Vernhet	The Balanced Scorecard, Lever Of The University Governance : A French Experience
PSRF05	22 April 2011	16.00-17.30	407B	LOUISE KLOOT	12051	Jérôme Lartigau	Management Control In French Public Hospitals At The Time Of Prospective Payment Systems And Clinical Directorates: A New Institutional Perspective

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					12250	Antti Rautiainen	Analyzing And Developing Police Performance Indicators: A Comparative Case Study Of Spain And Finland
					12054	Anne Isabelle Robbestad	Translating Private Sector Accounting Norms Into The Norwegian Health Care Setting
					13127	Simona Scarparo	How Global Doctrines Cope With National Contexts: A Justification Regime-Based Approach Of New Public Management Reforms In The Uk And French Healthcare
					11851	Filippos Stanatiadis	Evolution Of The Governmental Accounting Reform Implementation In Greek Public Hospitals: Testing The Institutional Framework