



Stockholm  
Business School



## PROGRAMME

### **13th INTERNATIONAL EIASM PUBLIC SECTOR CONFERENCE – PUBLIC SERVICE ACCOUNTING, ACCOUNTABILITY AND MANAGEMENT**

Stockholm, Sweden  
16-18 September 2024

***Location:*** Campus Albano - Stockholm Business School, Stockholm University, Albanovägen,  
114 19 Stockholm, Sweden - Hörsal/Auditorium 5, House 2, Zone K, **2nd floor**

*Location of Lecture room 26, 27 and 28: Campus Albano, House 4, Zone N*  
*Location of Hörsal/Auditorium 5, House 2, Zone K*

## Monday 16 September

17:30 – 19:30	<b>Welcome Reception</b> (Venue: Campus Albano, the bar/restaurant on the 4 <sup>th</sup> floor)
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## Tuesday 17 September

08:30 – 09:00	<b>Registration</b> (Campus Albano, outside Hörsal/Auditorium 5, House 2, Zone K)			
09:00 – 09:30	<b>Opening session and welcome address</b> (Hörsal/Auditorium 5, House 2, Zone K)			
09:30 – 10:30	<b>Plenary session</b> (Hörsal/Auditorium 5, House 2, Zone K) Speaker: <b>Claudia Gardberg Morner</b> ( Deputy Auditor General at the Swedish National Audit Office) Title: <i>Independent audit for efficient government activities</i>  <b>Chair:</b> Ileana Steccolini			
10:30 – 11:00	<b>Coffee break</b> (outside Hörsal/Auditorium 5, House 2, Zone K)			
11:00 – 12:30	<b>Health Care</b>  <b>Chair:</b> Kim Eriksson Lecture Room 26	<b>Public Value</b>  <b>Chair:</b> Eva Wittbom Lecture room 27	<b>Accounting</b>  <b>Chair:</b> Maria Mårtensson Lecture room 28	<b>Sustainability</b>  <b>Chair:</b> Cristian Lagström Hörsal/Auditorium 5
	<i>PROXIMITY DIABETES CARE PROJECT: A NEW MODEL FOR TECHNOLOGIES-DRIVEN SUSTAINABLE HEALTHCARE IN INNER AREAS.</i> PAPARATTO GIANLUCA, ANNA MARIA MURANTE, FRANCESCA MOSCHETTI, STEFANO DEL PRATO & SABINA NUTI	<i>PUBLIC VALUE DETERMINANTS IN PPP CONTRACTS</i> PINA VICENTE, LOURDES TORRES, ALBA MORENO & BASILIO ACERETE	<i>CREATING SHAREDNESS WITH POOLED BUDGETS</i> VILLAUME ANNA, GUNILLA EKLÖV ALANDER & MIKAEL HOLMGREN CAICEDO	<i>INITIATING CO-CREATION FOR THE SUSTAINABLE CITY THROUGH REGULATION AND PARTICIPATION</i> ARGENTO DANIELA, ÖZGÜN IMRE, MICHAEL JOHANSSON & KARI RÖNNKÖ
	<i>COST-CONSCIOUS DOCTORS? FRUGALITY, COST CONTROL AND HYBRIDIZATION AT A REGIONAL HOSPITAL IN CHINA</i>	<i>(DIS)AGGREGATING PUBLIC VALUE: A CRITICAL INVESTIGATION INTO THE CONTRIBUTION OF ACADEMIC SPIN-OFFS"</i>	<i>THE TRANSLATION AND COUNTER-TRANSLATION OF PERFORMANCE FUNDING INTO PUBLIC</i>	<i>COUNTER-PERFORMATIVITY OF GREEN CITY STANDARDS</i> FIRTIN EREN, TEKIN BILBIL EBRU,

	LIU JING, FLORIAN GEBREITER & LI LIN	REVELLINO SILVANA & RAFFAELE MARCELLO	<i>ORGANIZATIONS' BUDGETING</i> SKINNERUP THOMAS	KARLSSON, TOM & GROSSI GIUSEPPE
	<i>MEASURING THE PERFORMANCE OF PUBLIC HEALTH ORGANIZATIONS: THE CASE OF CONTROL ROOMS IMPLEMENTED IN INTEGRATED HEALTH CENTERS</i> PORTELANCE EMILIE, CLAUDE LAURIN & SOPHIE TESSIER	<i>PUBLIC VALUE AS AN INTEGRATION VARIABLE IN PSO PLANNING AND PROGRAMMING SOME INSIGHTS FROM THE INTEGRATED ACTIVITY AND ORGANIZATION PLAN IN ITALY</i> RUSSO SALVATORE & STEFANIA SIMONI	<i>INNOVATION AND ADAPTABILITY IN DEFENSE BUDGETING: A BUDGET THEORETICAL ANALYSIS OF PPBE REFORM</i> STALEBRINK ODD & PHILIP ANTON	<i>THE USE OF VISUAL ELEMENTS IN SUSTAINABILITY REPORTS. ANALYSIS IN SPANISH UNIVERSITIES</i> GARCIA-LACALLE JAVIER, EMILIO MARTIN & SONIA ROYO
12:30 – 13:30	<b>Lunch</b> (outside Hörsal/Auditorium 5, House 2, Zone K)			
13:30 – 14:30	<b>Panel discussion</b> (Hörsal/Auditorium 5, House 2, Zone K) Panelists: Maria Mårtensson, Noel Hyndman, Mariannunziata Liguori, Aage Johansen and Riccardo Mussari			
14:30 – 16:00	<b>Sustainability</b>  <b>Chair:</b> Patricia Gomes Lecture room 26	<b>Public Value/Collaboration</b> <b>Chair:</b> Anna Villaume Lecture room 27	<b>Digitalization</b>  <b>Chair:</b> Liguori Mariannunziata Lecture room 28	<b>Local Government</b>  <b>Chair:</b> Paolo Ferri Hörsal/Auditorium 5
	<i>OUTSIDE-IN VS INSIDE-OUT: COMPARING DIFFERENT CONTEXTUALIZATION PRACTICES TO SOCIAL SUSTAINABILITY REPORTING IN EUROPEAN FOOTBALL CLUBS</i> AGOSTINO DEBORAH & ANNA THOMASSON	<i>PUBLIC VALUE CO-CREATION AND SENSE OF BELONGING: EVIDENCE FROM ANNUAL REPORTS</i> COHEN SANDRA & SOTIRIOS KARATZIMAS <b>Cancelled</b>	<i>AI ETHICAL ALGORITHMIC PATHWAYS INFLUENCING MNES AND NGOS' PARTNERING CSR DECISIONS</i> RODGERS WAYMOND, YASER ZENAD & GODWIN UDO	<i>IMPACT OF COVID-19 ON MUNICIPAL REVENUES: THE CASE OF PORTUGAL</i> FERREIRA AUGUSTA, ANA MARQUES, CARLOS SANTOS & MARIA JOSÉ FERNANDES
	<i>GREEN BUDGETING AND PUBLIC BUDGETS – BENCHMARKING EUROPEAN AND GERMAN GREEN BUDGETING CONCEPTS</i>	<i>INTER-PROFESSIONAL COLLABORATION THROUGH BOUNDARY WORK: UNFOLDING THE “DOING” OF COLLABORATION IN TEAMWORK</i> FRID KRISTINA	<i>SHIFTING BOUNDARIES BETWEEN “PURE” AND “DIRTY WORK”:</i> DIGITALIZATION PROJECTS AS AN OPPORTUNITY TO	<i>TRUST-BASED MANAGEMENT, LEADERSHIP BEHAVIOR, AND ORGANIZATIONAL OUTCOMES: PERCEPTIONS OF IMPACTS OF A</i>

	HESSE MARIO, FABIO BOTTA & KATHARINA-SOPHIE DZIURLA		<i>RENEGOTIATE PROFESSIONAL IDENTITIES AND ACCOUNTABILITIES IN SOCIAL CARE</i> JUNNE JAROMIR, FELIX GENTH & DORINA KURTA	<i>MUNICIPAL TRUST- REFORM IN HOME CARE AND SCHOOLS IN THE CITY OF OSLO</i> JOHNSEN AAGE, HELGE SVARE & CHRISTIAN WITTRÖCK
	<i>TOWARD SUSTAINABLE CITIES: ASSESSING DRIVERS OF SDG PERFORMANCE IN ITALIAN MUNICIPALITIES</i> RAIMO NICOLA, VITIANA L'ABATE, ARCANGELO MARRONE & FILIPPO VITOLLA	<i>CHALLENGES AND OPPORTUNITIES IN THE MANAGEMENT CONTROL OF COLLABORATION</i> HOGLUND LINDA, MARIA MÅRTENSON HANSSON & ANNA JOHANSSON	<i>THE DIGITALISATION OF PUBLIC SERVICES: A CATALYST OR A HINDRANCE FOR EFFICIENCY AND PARTICIPATION?</i> IACUZZI SILVIA, ANDREA GARLATTI, PAOLO FEDELE, RUBENS PAULUZZO, IRINA DOKALSKAYA & ELISABETTA PERICOLO	<i>MUNICIPAL CORPORATIONS IN DIFFERENT NATIONAL CONTEXTS: A SYSTEMATIC LITERATURE REVIEW</i> MAINE, JOSHUA
16:00 – 16:30	<b>Coffee break</b> (Outside Hörsal/Auditorium 5, House 2, Zone K)			
16:30 – 17:30	<b>Governance</b>  <b>Chair:</b> Anna Thomasson <i>Lecture room 26</i>	<b>Performance</b>  <b>Chair:</b> Noel Hyndman <i>Lecture room 27</i>	<b>Accounting</b>  <b>Chair:</b> Niklas Wällstedt <i>Lecture room 28</i>	<b>Local Government</b>  <b>Chair:</b> Åge Johnsen <i>Hörsal/Auditorium 5</i>
	<i>NAVIGATING THE STORM: GOVERNANCE AND RENEGOTIATION IN PPPS DURING CRISES</i> DE ALMEIDA MARTA MALHEIRO, ANNE STAFFORD & ROBERT W. SCAPENS	<i>THE IMPLICATIONS OF NATURAL LANGUAGE PROCESSING FOR PERFORMANCE MANAGEMENT IN THE PUBLIC SECTOR: A SYSTEMATIC LITERATURE REVIEW</i> RIVA PAOLA & DEBORAH AGOSTINO	<i>CONTRIBUTION OF ACCOUNTING INFORMATION IN PUBLIC AND PRIVATE MUNICIPAL BOND MARKETS IN A COUNTRY WITHOUT BANKRUPTCY LAW</i> HARAGUCHI KENTARO, YASUHIRO TAMBA & KEIICHI OISHI	<i>PUBLIC SECTOR INTER- ORGANIZATIONAL RELATIONSHIPS - "IN-TENSIONS" IN MUNICIPAL COLLABORATIONS AND THEIR CONSEQUENCES</i> KASTBERG WEICHSELBERGER GUSTAF & ISABELL MELTZER
	<i>CULTURAL AND LEADERSHIP DETERMINANTS OF INNOVATION IN PUBLIC SECTOR:</i>	<i>MANAGEMENT CONTROL AND EMPLOYEE MOTIVATION: EFFECTS OF PEOPLE</i>	<i>ACCOUNTING INCOMPLETENESS UNVEILED: ON FISCAL INCENTIVES AND</i>	<i>SUBVERSION OF LOCAL GOVERNMENT ACCOUNTABILITY: ARE AUDITOR</i>

	<i>EVIDENCE FROM CANADIAN PUBLIC SERVICE</i> MADAN ROHIT & MONA ASHOK	<i>CONTROLS IN THE PUBLIC SECTOR</i> VERBEETEN, FRANK PAULA DIRKS ROLAND SPEKLÉ	<i>ITS INTENSIFICATION</i> SWARA CHRISTOPHER	<i>GENERALS POWERLESS IN THE FACE OF POLITICAL INTERFERENCE?</i> GILBERG, BRYNJAR MURRAY J. BRYANT
17:30 – 18:30	Scientific Committee Meeting – by invitation only (for members)			
19:30	<b>Conference welcome drink and dinner</b> – Stadshuskällaren, Stockholm City Hall, Hantverkargatan 1, 111 52 Stockholm			

### Wednesday 18 September

09:30 – 10:30	<b>Plenary session</b> (Hörsal/Auditorium 5, House 2, Zone K) Speaker: <b>Lee Parker</b> (Research Professor in Accounting, Adam Smith Business School, The University of Glasgow; Joint Founding Editor <i>Accounting, Auditing &amp; Accountability Journal</i> , UK) Title: <b><i>Penetrating the Political in Public Sector Accounting and Audit: Addressing Public, Managerial and Political Accountability</i></b>  <b>Chair:</b> Ileana Steccolini			
10:30 – 10:40	<b>Awards ceremony</b> (Hörsal/Auditorium 5, House 2, Zone K)			
10:40 – 11:00	<b>Coffee Break</b> (outside Hörsal/Auditorium 5, House 2, Zone K)			
11:00 – 12:30	<b>Accounting</b>  <b>Chair:</b> Javier García Lacalle <b>Lecture room 26</b>	<b>Interdisciplinary</b>  <b>Chair:</b> Ferrarini Roberta <b>Lecture room 27</b>	<b>Digitalization</b>  <b>Chair:</b> Junne Jaromir <b>Lecture Room 28</b>	<b>Performance</b>  <b>Chair:</b> Riccardo Mussari <b>Hörsal/Auditorium 5</b>
	<i>WHERE IS SLACK? ACCOUNTING AND BOUNDARY WORK IN THE CREATION AND UTILIZATION OF POTENTIAL RESOURCES</i> WÄLLSTEDT NIKLAS, GABRIELLA WENNBLOM & KARUNA DAHLBERG	<i>CUM GRANO SALIS: DE-QUANTIFYING COMMENSURATION IN THE ACCREDITATION OF REGIONAL MUSEUMS</i> FERRI PAOLO, SIMONE NAPOLITANO & CHIARA GIUIA DE LEO	<i>THE DETERMINANTS OF THE LEVEL OF ONLINE TRANSPARENCY: THE CASE OF IPSS</i> FERREIRA AUGUSTA, IRAYMA D'ALVA & CARLOS SANTOS	<i>THE COGNITIVE PROCESS UNDERLYING CITIZENS' USE OF PERFORMANCE INFORMATION: EVIDENCE FROM A SURVEY EXPERIMENT</i> LANGELLA CECILIA, EUGENIO ANESSI-PESSINA & MARIAFRANCESCA SICILIA

	<p><i>TRANSFORMATION OF WORKING ENVIRONMENT AND STYLE OF JAPANESE CERTIFIED PUBLIC ACCOUNTANTS IN THE APPLICATION OF REMOTE WORK</i></p> <p>MATSUI, AYAKO HIROSHI SHUTO KATSUMASA TANAKA</p>	<p><i>PUBLIC SERVICES, CHARITIES AND THE MEASUREMENT OF IMPACT: INSTITUTIONAL WORK AND EMOTIONS AT PLAY</i></p> <p>LIGUORI MARIANNUNZIATA, NOEL HYNDMAN, LAURA MARIANI &amp; MARIAFRANCESCA SICILIA</p>	<p><i>MANAGEMENT ACCOUNTING AND DIGITAL TRANSFORMATION IN THE GOVERNMENT SECTOR: A SYSTEMATIC LITERATURE REVIEW</i></p> <p>PATRÍCIA GOMES, CARVALHO ADRIANA, PATRÍCIA QUESADO &amp; SHANE O'SULLIVAN</p>	<p><i>MAKING PERFORMANCE INFORMATION COUNT: A LOGIC MODEL APPROACH</i></p> <p>RICHARDS GREGORY, ALA ABU ALKHEIR, YUQING HE, STEVE SMITH &amp; ELNAZ KANANI</p>
	<p><i>PUBLIC ADMINISTRATIONS' NET ASSETS: MEANING CONSTRUCTION THROUGH MECHANISMS OF VALUATION</i></p> <p>SORRENTINO DANIELA, RICCARDO MUSSARI &amp; PASQUALE RUGGIERO</p>	<p><i>THE DYNAMIC OF CHURCHES' FINANCIAL TRANSPARENCY</i></p> <p>CHRISTANTI ROSSALINA &amp; WAHJU S. WIBOWO</p>	<p><i>HOW MIDDLE MANAGERS TRANSLATE DIGITAL TRANSFORMATION STRATEGY IN THE PUBLIC SECTOR: A MYTH OR THE EVERYDAY?</i></p> <p>DASSI FRANCESCO, ELEONORA CARLONI &amp; MICHELA ARNABOLDI</p>	<p><i>PERFORMANCE INFORMATION IN PUBLIC (HEALTHCARE) BUDGETS - AN ANALYSIS OF PERFORMANCE MEASUREMENT IN SWEDISH REGIONS</i></p> <p>NYLINDER PIA &amp; MIKAEL HOLMGREN CAICEDO</p>
12:30 – 13:30	<b>Lunch</b> (Outside Hörsal/Auditorium 5, House 2, Zone K)			
13:30 – 14:30	<p><b>Interdisciplinary/ Accounting</b></p> <p><b>Chair:</b> Cristian Lagström Lecture room 26</p>	<p><b>Digitalization</b></p> <p><b>Chair:</b> Eva Wittbom Lecture Room 27</p>		
	<p><i>MAKING AND POLITICIZING A GRAND CHALLENGE: VENICE AND ITS LAGOON</i></p> <p>FERRARINI ROBERTA, PAOLO FERRI &amp; LUCA ZAN</p>	<p><i>EXPLORING TENSIONS BETWEEN APPROPRIATENESS AND CONSEQUENCES IN IMPLEMENTING DIGITAL TRANSFORMATION PROJECTS IN PUBLIC MUSEUMS</i></p>		

		QUERINI LORENZA & DEBORAH AGOSTINO		
	<i>INCREASING PERCEIVED AUTONOMY BY DECREASING THE LEVEL OF DETAIL IN PAYMENT MODELS? THE DEPENDENCY AND INTERDEPENDENCY OF MANAGEMENT CONTROL PRACTICES.</i> HÄGER GLENNGÅRD ANNA & LINA MARIA ELLEGÅRD	<i>COMPARATIVE RESEARCH ON DIGITALISATION OF PUBLIC MUSEUMS: INSTITUTION, POLICIES, AND BUDGET</i> PARK SIEUN, DEBORAH AGOSTINO & HIROKO KUDO		
14:45 – 16:00	<b>Closing remarks and news about the 2026 edition, followed by farewell coffee and drinks</b> (Campus Albano, outside Hörsal/Auditorium 5, House 2, Zone K)			