

## Hotel Reservation

Participants are responsible for their own travel and accommodation. Participants can directly book at:

**Hotel Estense (\*\*\*)**

[www.hotelestense.com](http://www.hotelestense.com)

**Central Park Hotel Modena (\*\*\*\*)**

[www.centralparkmodena.com](http://www.centralparkmodena.com)

**Canalgrande Hotel (\*\*\*\*)**

[www.canalgrandehotel.it](http://www.canalgrandehotel.it)

**Hotel Libertà (\*\*\*)**

[www.hotelliberta.it](http://www.hotelliberta.it)

To book one of the reserved rooms please contact the hotel and mention the keyword "EGPA MODENA 2016". Hotels are located near the University, very close to the city centre.



## Registration

REGISTRATION FEES	
Gala dinner is included in the Workshop Registration Fee	€ 140
Gala dinner for accompanying person	€ 40

A list of selected hotels is available on the conference web site: [www.puma.unimore.it/homepage/egpa-spring-workshop-2016](http://www.puma.unimore.it/homepage/egpa-spring-workshop-2016)

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## Contacts:

EGPA Modena 2016 Workshop  
Modena and Reggio Emilia University  
Department of Economics "Marco Biagi"  
via J. Berengario 51, 41121 Modena, Italy  
[egpamodena2016@unimore.it](mailto:egpamodena2016@unimore.it)

For further information:  
[www.puma.unimore.it/homepage/egpa-spring-workshop-2016](http://www.puma.unimore.it/homepage/egpa-spring-workshop-2016)



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XII Permanent Study Group  
Public Sector Financial Management

# Spring Workshop

May 5 – 6, 2016

## Innovations in public sector accounting standards: are EPSAS the best way to European harmonization?

Foto: Archivio Comune di Modena

Department of Economics  
"Marco Biagi" - Modena, Italy

## Programme

Thursday 5<sup>th</sup> May, 2016

8.30 - 9.30 Registration

9.00 - 10.30 Welcome and keynote speeches

Riccardo Mussari, Siena University;

Noel Hyndman, Queen's University, Belfast

11.00 - 12.30 **Session 1:** Presentation of selected papers

14.00 - 15.30 **Session 2:** Presentation of selected papers

16.00 - 17.30 **Session 3:** Presentation of selected papers

18.00 Sightseeing

20.00 Gala dinner

Friday 6<sup>th</sup> May, 2016

9.00 - 10.30 Round table: "Public sector accounting standard setting in Europe - State of the art"

Speakers:

Alexander Makaronidis, Head of Task Force EPSAS;

Ian Carruthers, Chair, IPSASB;

Nils Soguel, Chair, Swiss Public Sector Financial Reporting Advisory Committee;

Susana Jorge, Member, National public sector accounting standard-setting committee, Portugal

11.00 - 12.30 **Session 4:** Presentation of selected papers

14.00 - 15.30 **Session 5:** Presentation of selected papers

16.00 - 17.30 **Session 6:** Presentation of selected papers

17.30 - 18.00 Closing of the workshop

The Conference theme is

## Innovations in public sector accounting standards: are EPSAS the best way to European harmonization?

In recent years an increasing debate exists within the EU about the establishment of European Public Sector Accounting Standards – EPSASs by EU member-States in order to get high-quality financial reporting by governments. In 2013, the European Commission started a very ambitious project with the medium-term intention to create harmonised "European Public Sector Accounting Standards" (EPSAS).

The main aim is to favour fiscal and budgetary integration in the EU and obtain more rigorous, transparent and comparable reporting of information. The debate on EPSASs adoption impacts both on macroeconomic accounting and on harmonised micro-accounting to assure debt and deficit data at accruals-based macro-accounting level.

Nevertheless, some questions remain. Issues arise about the focus of the project solely on reforming public sector accounting, while harmonised accrual-based budgeting standards would be necessary as well. Another issue concerns the relationship between cash basis and accrual basis of accounting.

The conference aims to address all the related issues, creating a debate among scholars and practitioners about the future of EPSAS.

The papers presented at the workshop are eligible for a special issue of "Public Money & Management".

## Scientific Committee

Eugenio Caperchione Modena and Reggio Emilia University

Isabel Brusca University of Zaragoza

Sandra Cohen Athens University of Economics and Business

Francesca Manes Rossi University of Salerno

Anna Francesca Pattaro Modena and Reggio Emilia University

## The Department of Economics "Marco Biagi"

[www.economia.unimore.it](http://www.economia.unimore.it)

is located in the centre of Modena and is very easy to reach:

- from the bus station (500 metres away)
- from the railway station (1 km away), bus n. 1 (direction Villaggio Zeta) or n. 4 (direction Galilei)
- by car (the nearest motorway exits are Modena Nord and Modena Sud; a large car park is available)
- by plane: the closest airport is Bologna Airport Guglielmo Marconi (BLQ).

For further information:

[www.puma.unimore.it/homepage/](http://www.puma.unimore.it/homepage/)  
[egpa-spring-workshop-2016/practicalitieshotels](http://egpa-spring-workshop-2016/practicalitieshotels)