



European Accounting Association  
 35th Annual Congress  
 9–11 May 2012, Ljubljana – Slovenia

| Session              | Date                         | Time             | Room  | Chair             | ID    | Author                   | Discussant | Paper Title   |
|----------------------|------------------------------|------------------|-------|-------------------|-------|--------------------------|------------|---|
| PS.RF.<br>Session 01 | 10 <sup>th</sup> May<br>2012 | 16:00 -<br>17:30 | P-121 | Eva Wittbom       | 17618 | Juan Baños               |            | New Accounting Procedures To Overcome Bankruptcy: The Case Of The Spanish Military Hospitals In The 18th Century                          |
|                      |                              |                  |       |                   | 17529 | Francisco Bastida        |            | Debt Limits Non-Fulfilment In Spanish Municipalities  |
|                      |                              |                  |       |                   | 17334 | Bénédicte Buylen         |            | Politics By Numbers ? An Analysis Of The Annual Budget Discussion In Flemish Municipal Councils.  |
|                      |                              |                  |       |                   | 16207 | Ana María Plata Díaz     |            | How To Overcome Local Government Fiscal Stress? Evaluating Changes To Npm Delivery Forms By Means Of A Multinomial Panel Data Methodology |
|                      |                              |                  |       |                   | 16450 | Philippe Van Cauwenberge |            | Evaluation Of Public Spending: The Effectiveness Of A Government-Supported Networking Program In Flanders                                 |
| PS.RF.<br>Session 02 | 11 <sup>th</sup> May<br>2012 | 09:00 -<br>10:30 | P-121 | Francisco Bastida | 16390 | Luciano Scherer          |            | Determinants Of Electoral Budget Cycles And Its Relationship With The Likelihood Of Re-Election Of Mayor In State Of Paraná (brazil)      |



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|                      |                              |                  |       |              | 17231 | Francisco José Alcaraz Quiles |            | The Disclosure Of Sustainability Information In Local Governments And Its Influential Factors: The Case Of Spain    |
|                      |                              |                  |       |              | 17547 | Angelo Erbacci                |            | The Introduction Of Accrual Accounting In Italian Universities: A Technical Perspective On Networks And Isomorphism |
|                      |                              |                  |       |              | 16131 | Giovanna Talarico             |            | What Do Teaching And Research Cost In Teaching Hospitals? A Survey From Italy                                       |
|                      |                              |                  |       |              | 15770 | Simone Toccafondi             |            | The Role Of Stakeholders In Sustainability Reporting And In Strategy Elaboration In Non-Profit Organizations        |
| PS.RF.<br>Session 03 | 11 <sup>th</sup> May<br>2012 | 11:00 -<br>12:30 | P-121 | Louise Kloot | 15203 | Grainne Oates                 |            | Corporatised Public Land Development Bodies In Australia: Who Are The Stakeholders And Why Are They Important?      |
|                      |                              |                  |       |              | 17552 | Kristi Ploom                  |            | Performance Management Patterns In Public General Schools: Integration Of Non-Financial And Financial Aspects       |



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|                      |                              |                  |       |            | 17597 | Haider Shah           |            | Rise And Fall Of Strategic Performance Measurement In The Public Sector  |
|                      |                              |                  |       |            | 15983 | Eva Wittbom           |            | The Reality Of Gender-Blind Management   |
|                      |                              |                  |       |            | 15481 | Ewelina Zarzycka      |            | Performance Measurement Of The Public Benefit Organizations On The Basis Of Information From Financial Statements And Its Influence On Their Results.  |
| PS.RF.<br>Session 04 | 11 <sup>th</sup> May<br>2012 | 14:00 -<br>15:30 | P-121 | Tom Haldma | 16519 | Nives Botica Redmayne |            | Insight Into Consequences Of Change In Public Sector Financial Reporting Regimes: Assessment Of The Impact Of Ifrs Adoption On Public Sector Audit Fees And Audit Effort-Evidence Of The Transition Cost |
|                      |                              |                  |       |            | 15917 | Belén González-Díaz   |            | An Empirical Approach To Determinants Of Audit Reports In Nonprofit Organizations  |
|                      |                              |                  |       |            | 16136 | Karol Klimczak        |            | Risk-Based Management Control In The Public Sector: A Live Experiment In Poland  |



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16482

Marco  
Antonio F Milani Filho

The Reliability Of Financial  
Information Of Charitable  
Organizations: A Study Based On  
The Benford's Law