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| PS.PS.Session 1 | Wednesday 14.00-15.30 | Linna K108 |
| Chair: Kurunmäki Liisa | | |
| 3443 Rautiainen | | Cost Trap And The Lack Of Measures: Analyzing Internal And External Forces Of Pm (de)institutionalization |
| 3624 Boterenbrood | | Do Dutch Non-Profit Hospitals Manage Their Earnings? |
| 4122 Ferreira | | Earnings Management In Municipalities |
| PS.PSD.Session 2 | Wednesday 16.00-17.30 | Tre Hall Studio |
| Chair: Mellemvik Frode | | |
| Disc: Christiaens Johan | | |
| Disc: Kurunmäki Liisa | | |
| 3383 Acerete | | What Is Driving The Increasing Presence Of Citizen Participation Initiatives? |
| 3756 Jeppesen | | Establishing A Certified Public Sector Auditor Qualification: The Danish Case And Its Implications |
| PS.PS.Session 3 | Thursday 11.00-12.30 | Linna K108 |
| Chair: Jeppesen Kim | | |
| 3250 García-Sánchez | | Determining Factors Of E-Government Development: A Worldwide National Approach |
| 3897 Bastida | | Electoral Budget Cycles In Spanish Local Governments: An Econometric Appraisal |
| 3464 Liguori | | How the Dimensions of the Process of Change Interact Over Time: The case of Accounting Change |
| PS.PS.Session 4 | Thursday 14.00-15.30 | Linna K108 |
| Chair: Kloot Louise | | |
| 3286 Chow | | Reporting On The Uk's Whole Of Government Accounts (wga) Experiment |
| 3943 Rodríguez-Bolivar | | Analyzing Differences In Whole Of Government Financial Performance In Spanish Local Government |
| 3876 Taylor | | How The Accountability Of Government Business Enterprises Relates To The Alignment Of Their Strategies And Capabilities |
| PS.PS.Session 5 | Thursday 16.00-17.30 | Linna K108 |
| Chair: Pettersen Inger Johan | | |
| 3196 Stittle | | 'Engines Of Extravagance': The Privatised British Railway Rolling Stock Industry.' |
| 3490 Christiaens | | The Influence Of Government Grants On The Financial Situation Of Not-For-Profit Organisations From An Agency Perspective |
| 3555 Capkun | | Accounting, Service-Mix Strategy, And Performance |
| PS.PS.Session 6 | Friday 09.00-10.30 | Linna K108 |
| Chair: Monsen Norvald | | |
| 3365 Martín-Vallespin | | Higher Education Accountability: An Analysis Of Annual Reporting In Spanish And Uk Universities |
| 3432 Garcia-Lacalle | | Implications Of Patient Assessments For Public Hospital Management |
| 3517 Vinnari | | Translation Of Accounting Innovations In The Water Sector |



PS.PS.Session 7

Chair: Vinnari Eija
3614 Pettersen
3814 Rixon
4026 Mellemvik

Friday 11.00-12.30 Linna K108

Accounting Systems And Change- Introducing Accrual Accounting Into Public Hospitals.
Implementation Of International Financial Reporting Standards In Canadian Public Sector Agencies
The Construction Of Materiality In Government Accounting

PS.PS.Session 8

Chair: Rautiainen Antti
3537 López Hernández
4170 Ribeiro

Friday 14.00-15.30 Linna K108

The Oecd Transparency Code And Online Budgetary Information: Are Differences Between European Administrative Cultures A Determining Factor?
Analysis Of The Information Quality Of Reports On Cdm