

**ACCOUNTING, AUDITING AND ACCOUNTABILITY SPECIAL FORUM WORKSHOP
ON ACCOUNTING AND ACCOUNTABILITY CHANGES IN KIPO
15-16 MAY 2017 – VENUE: SENATE ROOM
KOZMINSKI UNIVERSITY, WARSAW**

Day 1 – 15th of May 2017

8.30-9.00 – Registration

9:00 – 10:15	Opening Session (Monday)
<p>Witold Bielecki, Prof. and Rector of Kozminski University Dorota Dobija, Prof. of Accounting, Kozminski University 9.15 -9.30: <i>KIPOs: Introduction to the themes of the Special Issue</i> Massimo Sargiacomo, Prof. of Accounting, University of Chieti and Pescara 9.30 -10.15 Pleanary speech: <i>The Relevance of IC to the Public Sector: Current and Future Research Directions"</i> James Guthrie Distinguished Professor of Accounting, Macquarie University</p>	
Coffee break: 10.15-10.45	
10:45 – 12:15	Session 1 (Monday) Chair: Matti Skoog
<p>Processes of hybridization and de-hybridization. Cost-benefit management in the social sector » <u>Gustaf Kastberg</u> and Cristian Lagström (Discussant: Timo Hyvönen)</p>	
<p>The complementarity of control practices in health-care project financing development » <u>Pasquale Ruggiero</u>, Antonio D. Barretta, Enrico Bracci (Discussant: Pellinen Jukka)</p>	
<p>The impact of management control systems within outsourcing relations. A healthcare case study » <u>Marco Bisogno</u>, Giovanni Vaia, Daria Arkhipova (Discussant: Pasquale Ruggiero)</p>	
Lunch: 12.15-13.30	
<p>13.30-14.15 – Pleanary speech: <i>"Accounting and accountability changes in universities"</i> Prof. Jane Broadbent, Royal Holloway (London)</p>	
14:15 – 15.45	Session 2 (Monday) Session Chair: Dorota Dobija
<p>Accounting and institutional complexity: towards the micro foundations » <u>Anton Borell</u> (Discussant: Matti Skoog)</p>	
<p>Management control system implementation as a diversionary tactic in knowledge-intensive public services » <u>Célia Lemaire</u> (Discussant: Gustaf Kastberg)</p>	
<p>The use and non-use of accounting information in higher education institutions » <u>Hannele Mäkelä</u>, Jukka Pellinen, Timo Hyvönen, Antti Fredriksson (Discussant: Dorota Dobija)</p>	
Coffee break: 15.45-16.00	

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16:00 – 17.30	Session 3 (Monday) Session Chair: Massimo Sargiacomo
Assessing the Quality of Sustainability Reporting of Universities: An approach towards stakeholder transparency? » <u>Dorothea Greiling</u> , Judith Frei, Melanie Lubinger, and Sabine Schührer (Discussant: Hannele Mäkelä)	
The use of performance information in universities. An empirical exploration » <u>Anna Górska</u> , Dorota Dobija, Wojciech Strzelczyk (Discussant: Matti Skoog)	
The quest for autonomy and financial freedom in higher education. Accounting and accountability challenges of a German foundation university » <u>Sonja Wüstemann</u> , Annemarie Conrath-Hargreaves (Discussant: Simone Lazzini)	

19.30 - Dinner at "Pod Gigantami", <http://www.podgigantami.pl/en>

Day 2 – 16th May 2017

9.00– 10.30	Session 4 (Tuesday) Session Chair: Marie-Soleil Trembley
Russian university corporatisation as actors' institutional work: accounting is not always a 'bad guy'? » <u>Evgenii Aleksandrov</u> (Discussant: Matti Skoog)	
The missing ethical dimension: an application of TCE to the case of the enquiry committee into the oil-for food-programme scandal » <u>Maria do Rosário Veiga</u> , Maria Major (Discussant: Elena Dybtsyna)	
Public accountability disclosure in annual reports of higher education institutions: Evidence from German-speaking countries » <u>Ulrike Schmidt</u> (Discussant: Dorothea Greiling)	
Coffee break: 10.30-11.00	
11:00 –12.30	Session 5 (Tuesday) Session Chair: Dorothea Greiling
Risk and knowledge for the public interest. A hybrid SOE transformation case study » <u>Marie-Soleil Trembley</u> (Discussant: Jean-Claude Mutiganda)	
Political Ideologies and Cost Management Strategies during Re-privatisation of a Public Organisation: A historical approach in Egypt » <u>Jean-Claude Mutiganda</u> , Loai Alsaïd (Discussant: Maria do Rosario Veiga)	
The role of accounting in constructing the "new empire". Enabling use of the rigorous financial controls in a big energy company in transition » <u>Olga Iermolenko</u> (Discussant: Marie-Soleil Trembley)	
Lunch: 12.30-13.30	

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13.30 –15.00	Session 6 (Tuesday) Session Chair: Matti Skoog
<p>Legitimizing Knowledge Transfer Accounting Through Stakeholder Engagement. The Case of a Italian Public University</p> <p>» <u>Laura Corazza</u>, Sara Moggi, Lia Tirabeni, Elisa Truant (Discussant: Annemarie Conrath-Hargreaves)</p>	
<p>Is R&D narratives' context contingent on R&D expenses and intensity levels? Evidence from European biopharmaceutical companies</p> <p>» <u>Joanna Dyczkowska</u> (Discussant: Elisa Truant)</p>	
<p>Performance Appraisal and Institutional Fit: Evidence from the Australian University Sector</p> <p>» <u>Claire Beattie</u> (Discussant: Giuseppe Grossi)</p>	
15.00 –16.00	Session 7 (Tuesday) Session Chair: Giuseppe Grossi
<p>What do we know about practice-oriented education of accountants for public sector in times of change?</p> <p>» <u>Elena Dybtsyna</u> (Discussant: Marco Bisogno)</p>	
<p>Exploring the idiosyncrasies of state-owned enterprises in the whole of government picture</p> <p>» <u>Ioana-Andreea Ciolomic</u>, Adriana Tiron-Tudor (discussant: Olga Iermolenko)</p>	
<p>16:00 – 16.15 <i>Concluding remarks and next steps for the special issue</i></p> <p>Giuseppe Grossi, Prof. of Public Management and Accounting, Kristianstad University</p> <p>Matti Skoog, Prof. of Accounting, Åbo Akademi</p>	