



UNIVERSITÀ  
DEGLI STUDI  
DEL MOLISE

IPSASB



Consiglio  
Nazionale dei  
Dottori  
Commercialisti  
e degli Esperti  
Contabili

# THE FIRST IPSASB RESEARCH FORUM

WHERE IPSASB AND ACADEMICS DISCUSS IPSASB CURRENT PROJECTS



Academic research can make an important contribution to the development of high-quality public sector standards and the IPSASB intends to promote that contribution. The Board has, therefore, decided to organize its first Research Forum to promote a dialogue between IPSASB and academics on current IPSASB projects, including the public sector measurement, leasing, heritage, infrastructure assets and natural resources. Academics will so have the chance to make comments and suggestions before the exposure drafts as well as final standards are published, and the Board will have the opportunity to timely reflect those contributions into its work.

**Promoters and location** The IPSASB Research forum is organised with the University of Molise and the University of Naples Parthenope and is supported by the Consiglio Nazionale dei Dottori Commercialisti ed degli Esperti Contabili (CNDCEC). It will be hosted in Naples on 17 September 2019, from 9.00 am to 5.00 pm at the Villa Doria D'Angri, via Petrarca 80 Napoli (Parthenope University).

**Participants** All researchers interested in public sector accounting and/or in the standard setting processes are invited to participate. The invitation is also open to professionals and civil servants directly involved in public sector accounting.

The event is linked to the Special Issue of Public Money and Management **Valuation and measurement in the public sector** Submission Deadline extended to October 15th 2019.

**SCIENTIFIC COMMITTEE** Federico ALVINO, Francesco CAPALBO, Ileana STECCOLINI, David WATKINS

**ORGANIZING COMMITTEE** Margherita DI PAOLO, Assunta DI VAIO, Margherita SMARRA, Marco SORRENTINO

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## SEPTEMBER 17, 2019

9.00 AM | 5.00 PM Villa Doria D'Angri, Via Petrarca 80 · Naples · Italy

UNDER THE  
PATRONAGE OF



WITH THE  
SUPPORT OF



**9.00 | 9.30**  
**Welcome Address**

Alberto CAROTENUTO  
Rector of the University of Naples Parthenope  
Davide DI RUSSO  
CNDCEC Board member

**9.30 | 11.00**  
**Round Table on: Academic Research  
and the Public Sector Standard Setting process**

CHAIR  
Federico ALVINO  
University of Naples "Parthenope"  
Francesco CAPALBO  
IPSASB member (CNDCEC) and University of Molise

PARTICIPANTS  
Ian BALL  
Victoria University of Wellington, IPSASB Chair 1994 - 2000  
Andreas BERGMANN  
Zurich University of Applied Sciences, IPSAB Chair 2010-2016  
Eugenio CAPERCHIONE  
Modena and Reggio Emilia University, CIGAR Chair 2009-2019  
Thomas MÜLLER - Marqués BERGER  
PSG Chair Accountancy Europe  
Ileana STECCOLINI  
Essex Business School, IRSPM Accounting and Accountability Chair,  
Joint Editor Financial Accountability & Management

**11.00 | 11.15** COFFEE BREAK

**11.15 | 12.05**  
**The Public Sector Measurement Project**

Francesco CAPALBO University of Molise, IPSASB member  
David WATKINS Chair of the IPSASB Public sector  
measurement task force

DISCUSSANTS  
Lino CINQUINI  
Institute of Management, Scuola Superiore Sant'Anna, Pisa,  
Editor in chief of Journal of Management and Governance  
Jens HEILING  
EY Senior Manager

DEBATE WITH THE AUDIENCE

**12.05 | 12.55**  
**The Leasing Project**

Ross SMITH  
IPSASB Deputy Technical Director

DISCUSSANTS  
Michele PIZZO  
University of Campania L. Vanvitelli, Italian Accounting Standard Setter  
Kamira SÁNCHEZ  
Friedrich Schiller University Jena, Germany

DEBATE WITH THE AUDIENCE

**12.55 | 13.45**  
**The Heritage Project**

Bernhard SCHATZ  
IPSASB member and Chair of the IPSASB Heritage Task Force

DISCUSSANTS  
Giuseppe SANNINO University of Campania  
Paolo TARTAGLIA POLCINI University of Salerno

Elbano DE NUCCIO  
IFAC Board member, Italian Accounting Standard Setter,  
University LUM Jean Monnet

DEBATE WITH THE AUDIENCE

**13.45 | 14.45** LUNCH BREAK

**14.45 | 15.25**  
**The IPSASB Conceptual Framework:  
first thoughts for a limited scope review**

John STANFORD  
IPSAB Technical Director

DISCUSSANT  
Mariano D'AMORE  
University Parthenope, IPSASB Member 2010-2015

DEBATE WITH THE AUDIENCE

**15.25 | 16.05**  
**A brief outline of new projects with direct Measurement  
implications: Infrastructure Assets and Natural Resources**

Dave WARREN  
IPSASB, Principal

DISCUSSANT  
Marco BISOGNO  
Task Force IRSPM E&A SIG, CIGAR Network,  
ECPA PSG XII, Coordinator

DEBATE WITH THE AUDIENCE

**16.05 | 16.45**  
**The State of Accrual Accounting Reform in Europe**

Fabrizio MOCAVINI  
Italian Treasury, EPSAS Working Group  
John VERRINDER  
Eurostat, Chair of EPSAS Working Group

DEBATE WITH THE AUDIENCE

**16.45 | 17.00**  
**Wrap up and information  
on PMM Special issue**

**Registration** The forum wishes to guarantee all the participants the possibility to fully and comprehensively interact with Board members and staff members and to have the opportunity to expose their opinion on the IPSASB projects that will be presented. Therefore, attendance will be limited to 80 seats. Admission to the forum will be granted on a first come first served basis. The deadline for registration is 15th July 2019.

To register visit the website: <http://dipeconomia.unimol.it/english/events/first-ipsasb-research-forum>

Participation fee is 100 euros and includes coffee breaks and lunch as well as access to the supporting agenda papers of the IPSASB projects that will be presented. A reduced fee of 70 euros is available for application made by June 30th 2019.

**Support material** All the admitted participants will be given access to the IPSASB support material for the projects to be presented. Participants will also be requested to fill in a form with their main comments on the presented projects and a summary of those comments will be presented at the Board in the December 2019 meeting.

**For info on Venue, Accommodation and Logistics** <http://dipeconomia.unimol.it/english/events/first-ipsasb-research-forum/location>