



UNIVERSITÀ
DEGLI STUDI
DEL MOLISE

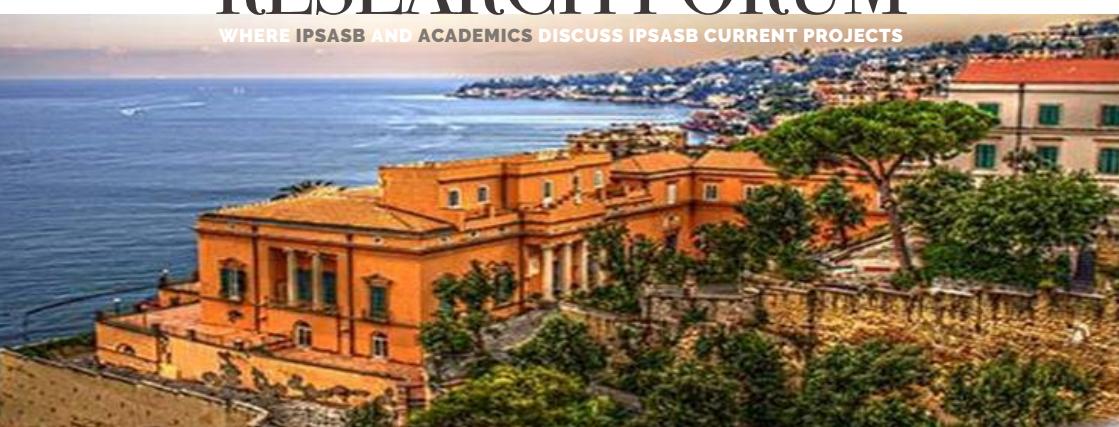
IPSASB®



Consiglio
Nazionale dei
Dotti
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 Dotti 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 VAI, Margherita SMARRA, Marco SORRENTINO
For further information, please contact: francesco.capalbo@unimol.it • marco.sorrentino@uniparthenope.it

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 D'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, IPSASB Chair 2010-2016
Eugenio CAPERCHIONE
Modena and Reggio Emilia University, CIGAR Chair 2009-2019
Thomas MÜLLER - Marqués BERGER
PSC 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 PSC 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.unimolit/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.unimolit/english/events/first-ipsasb-research-forum/location>