

## Hotels (hotel fees will be agreed later):

**Quinta das Lágrimas \*\*\*\* (Relais et Châteaux)** – on the other side of the river (The most historical - Pic.1) [www.quintadaslagrimas.com](http://www.quintadaslagrimas.com)

**Tryp Coimbra \*\*\*\*** – the closest to the venue (Pic. 2) [www.trypcoimbra.solmelia.com](http://www.trypcoimbra.solmelia.com)

**Tivoli \*\*\*\*** – downtown (city centre) [www.tivolihotels.com](http://www.tivolihotels.com)

**Astoria \*\*\*** – downtown (historic building in the city centre - Pic. 3) [www.almeidahotels.com](http://www.almeidahotels.com)

**Best Western Hotel D. Luís \*\*\*** – on the other side of the river (with an amazing view over the city - Pic. 4) [www.hoteldluis.pt](http://www.hoteldluis.pt)

**Ibis \*\*** – downtown (city centre) [www.ibishotel.com](http://www.ibishotel.com)



Pic. 2



Pic. 1



Pic. 4



Pic. 3

## Social Programmes:

Following the conference, there will be a leisure day, on June 16, which will include a visit to the Old University and Old Cathedral, as well as a visit to the wine cellars near Coimbra with lunch. In the afternoon there will be a tour around the National Park of Buçaco.

Visits and walking tours around the city are also programmed for participants' companions during the conference days.

## The City:

Coimbra is a city in central Portugal. It sits on a hill, overlooking the River Mondego, and is located halfway along the rail and road axis that links the cities of Porto and Lisbon. Coimbra has a population of about 150,000 and is developing on both banks of the Mondego, occupying an area of approximately 316 sq. km.



## The University:

The University of Coimbra was founded by King Dinis and confirmed by Pope Nicholas IV on 9th August 1290.

There are currently around 23,400 students in the University of Coimbra, enrolled in first degree, Master's and Ph.D. courses in its eight Faculties: Letters, Law, Medicine, Sciences and Technology, Pharmacy, Economics, Psychology and Education Sciences, Sports Sciences and Physical Education.

At present, 8.5% of its students are foreign, coming from 44 countries, mostly the Portuguese-speaking ones and European Union countries.

## The Faculty:

The Faculty of Economics (FEUC) is one of the University's newest faculties. It was created in 1972, and began teaching courses in the academic year 1973-74. FEUC has almost 2,500 students, 130 teaching staff and 40 administrative staff. It has the excellent facilities required to offer high quality services in a very friendly, academic environment.



For further information please contact Assistant Professor Susana Jorge (PhD):

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# 11th Biennial CIGAR Conference Coimbra 2007

# Comparative International Governmental Accounting Research

## IMPLEMENTING REFORMS IN PUBLIC SECTOR ACCOUNTING:

### PROBLEMS, CHANGES AND RESULTS

*PhD Conference - June 13, 2007*

*CIGAR Conference - June 14-15, 2007*



## PROGRAMME:

### Thursday, June 14, 2007

- 8.30 – Shuttles from the hotels to the FEUC and registration
- 9.30-9.45 – Welcome address from the Organising Committee
- 9.45-10.45 – Opening session with representatives of the FEUC, the University, the City Council and the Organising Committee
- 10.45-11.15 – Coffee break
- 11.15-12.30 – Plenary Session with Keynote speakers
- 12.30-14.30 – Lunch
- 14.30-16.00 – Parallel sessions
- 16.00-16.30 – Coffee break
- 16.30-18.00 – Parallel sessions
- 18.00-18.15 – Shuttles to the hotels
- 19.30 – Dinner at *D. Luís Hotel* with a programme of entertainment

### Friday, June 15, 2007

- 8.30 – Shuttles from the hotels to the FEUC
- 9.00-10.30 – Parallel sessions
- 10.30-11.00 – Coffee break
- 11.00-12.30 – Parallel sessions
- 12.30-14.30 – Lunch
- 14.30-16.00 – Parallel sessions
- 16.00-16.30 – Coffee break
- 16.30-17.30 – Plenary session
- 17.30-18.00 – Closing session
- 18.00-18.15 – Shuttles to the hotels
- 19.30 – Shuttles from the hotels to the dinner venue
- 20.00 – Closing Dinner

## CONFERENCE THEME

# IMPLEMENTING REFORMS IN PUBLIC SECTOR ACCOUNTING: PROBLEMS, CHANGES AND RESULTS

### Suggestions for topics to be addressed:

- How accounting principles have conflicted with budgeting (legal) principles?
- How Quasi Autonomous Non-governmental Organisations (QUANGOS) have been affected by governmental accounting reforms?
- Auditors and auditing institutions: contribution to reform implementation and results
- National accounting and governmental accounting: how reforms have contributed to their measurement
- Consolidated accounts and budgeting (Whole of Government Accounts)
- International harmonisation and use of International Public Sector Accounting Standards
- Persistence of traditional accounting and budgeting systems
- Accrual Budgeting

## SCIENTIFIC COMMITTEE:

- Aad Bac** - Tilburg University, Netherlands
- Dietrich Budaüs** - University of Hamburg, Germany
- Eugenio Caperchione** - University of Modena, Italy
- James Chan** - University of Illinois, Chicago, USA
- Rowan Jones** - University of Birmingham, UK
- Evelyne Lande** - IAE de Poitiers, France
- Klaus Lüder** - German Postgraduate School of Administrative Sciences, Speyer, Germany
- Frode Mellemvik** - University of Bodø, Norway
- Norvald Monsen** - Norwegian School of Economics and Business Administration, Bergen, Norway
- Vicente Montesinos** - University of Valencia, Spain
- Riccardo Mussari** - University of Siena, Italy
- Kuno Schedler** - University of St Gallen, Switzerland
- Jean Claude Scheid** - Cnam Paris, France
- José Manuel Vela** - University Jaume I, Castellón, Spain

## 1<sup>ST</sup> CALL FOR PAPERS

Several countries around the world have been reforming their governmental accounting systems, offering a great variety of issues to be discussed.

After a few years of implementing those reforms, governments have been forced to make considerable changes, at the same time as they have struggled with problems that range from budgetary constraints to lack of conceptual support. Furthermore, questions have arisen concerning whether the changes have been effective, i.e., whether the reforms results are achieving expectations, justifying the costs involved.

Accordingly, more and new issues to explore seem to create interesting research challenges to academia, within which the CIGAR network is located. Papers are also welcome from practitioners.

Therefore, researchers are invited to present papers for the 11<sup>th</sup> CIGAR Biennial, using a variety of approaches, across a wide range of Comparative International Governmental Accounting Research topics. CIGAR would particularly benefit from studies concerning accrual budgeting, cost accounting in central and local government, auditing, consolidated accounts, the relationship between national and governmental accounting and QUANGOS.



## CONTRIBUTION DEADLINES

Contributions must be submitted by e-mail ([cigar2007@fe.uc.pt](mailto:cigar2007@fe.uc.pt)), as follows:

- Abstracts (100 words approximately) should be submitted by January 15, 2007
- Full text submitted by March 31, 2007 (after notification of acceptance)